

**RESOLUTION R-2021-52
LUZERNE COUNTY COUNCIL**

*A Resolution of the Luzerne County Council Setting Compensation
Rates for Municipal Elected Tax Collectors and Home Rule Municipalities for the Billing and
Collecting of Luzerne County Taxes Effective January 1, 2022*

WHEREAS, the County of Luzerne presently utilizes Municipal Elected Tax Collectors to collect County taxes in non-Home Rule municipalities throughout Luzerne County; and

WHEREAS, the Treasurer's Office of certain home rule municipalities located within Luzerne County also collect County taxes; and

WHEREAS, the Pennsylvania Home Rule Charter and Optional Plans Law, 53 Pa.C.S. §2901, et seq., provides that a municipality that has adopted a home rule charter may exercise any power not denied by the Pennsylvania Constitution, by its home rule charter, or by the General Assembly; and

WHEREAS, the Local Tax Collection Law, 72 P.S. §5511.1 et seq., gives taxing districts the authority to set compensation rates of Municipal Elected Tax Collectors for the collection of their respective taxes; and

WHEREAS, pursuant to the Local Tax Collection Law, at 72 P.S. §5511.36a., legislation affecting the compensation of Municipal Elected Tax Collectors must be passed or adopted prior to February 15 of the year of the municipal election; and

WHEREAS, Luzerne County Council desires to set compensation rates to be effective to January 1, 2022 for the collection of County taxes.

NOW, THEREFORE, BE IT RESOLVED, Luzerne County Council sets the compensation for Municipal Elected Tax Collectors and home rule municipalities for the collection of County taxes, subject to the terms and conditions contained herein, as follows:

1. The County will compensate Municipal Elected Tax Collectors for the duration of their 2022-2025 term of office at the following rates:

2022:	\$2.50 per collected bill
2023:	\$2.50 per collected bill
2024:	\$2.60 per collected bill
2025:	\$2.60 per collected bill

2. All monies collected must be presented to the Luzerne County Treasurer's Office on or before the 10th day of the month following the month in which the money is collected (for example, all monies collected in March are due by April 10). Failure to abide by this condition will subject the offending collector to pay a penalty of \$1.00 per parcel that is collected but not remitted.

3. All real estate tax abatements collected by a tax collector must be processed and returned to the Luzerne County Treasurer's Office within 60 days of issuance by the Luzerne County Assessor's Office. Failure to adhere to this provision will subject the offending collector to a penalty of \$25.00.
4. No individual tax collector will be paid more than \$25,000.00 by the County in any calendar year.
5. All Municipal Elected Tax Collectors shall provide a copy of their bond to the County on or before February 15 of each year. The County's contribution of the premium of the Municipal Tax Collectors' bonds shall be in an amount proportional to the County's share of the total annual duplicates of the Municipal Elected Tax Collector.
6. Pursuant to 72 P.S. §5511.22(b), at the beginning of the Municipal Elected Tax Collector's term, a tax collector shall, with the approval of a municipality for which the tax collector was elected and the tax collector's surety, appoint an individual as a deputy tax collector who shall collect and settle taxes during any incapacitation of the tax collector. All tax collectors shall add the deputy tax collector as an alternative signatory on the bank account utilized by tax collectors in the collection of real estate taxes. Failure to add the deputy tax collector as an alternative signatory and provide a copy of the signature card to the Luzerne County Treasurer's Office by February 1, 2022 shall result in a penalty to tax collector in the amount of \$1,000.00. If the deputy tax collector is unwilling or unable to serve, the tax collector shall have thirty (30) days to designate a replacement. The Luzerne County Manager shall have the Luzerne County EIN placed on the tax collectors' bank accounts for taxes collected for Luzerne County.
7. All Municipal Elected Tax Collectors shall open a separate non-interest bearing bank account for the collection of Luzerne County Taxes which shall be titled in the names of the Tax Collector, as an elected office holder and not as an individual, and Luzerne County utilizing the parties' respective EIN numbers.
8. Any costs associated for the deputy tax collector, for the Luzerne County taxing district only, shall be the responsibility of the elected tax collector.

BE IT FURTHER RESOLVED, home rule municipalities collecting County taxes shall be compensated at the same rate per collected bill and under the same terms specified above for Municipal Elected Tax Collectors with the following exception: Luzerne County is not responsible for any costs associated with home rule municipalities' bonding in relation to the collection of any taxes.

BE IT FURTHER RESOLVED, the Luzerne County Treasurer's Office shall be compensated at the same rates set forth above when there is an agreement for the Treasurer's Office to collect taxes on behalf of a municipality due to a vacancy in the elected tax collector office in that municipality.

The Effective Date of this Resolution shall be six (6) days after adoption, or when signed by the Luzerne County Manager, whichever is sooner, with the rates and terms for the collection of County taxes to take effect on January 1, 2022.

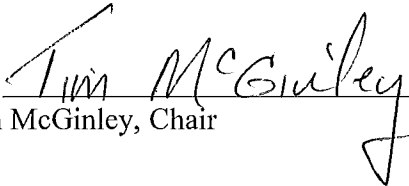
ADOPTED by Luzerne County Council at a meeting held on February 09, 2021.

ROLL CALL VOTE (9-2)

YES: Griffith, McDermott, McGinley, Perry, Radle, Saidman, Schnee, SJ Urban and Vough

NO: Haas and Houck

LUZERNE COUNTY COUNCIL

By: 
Tim McGinley, Chair

Attest: 
Sharon Lawrence, Clerk of Council

LUZERNE COUNTY MANAGER

By: 
C. David Pedri, Esq., County Manager