



OFFICE OF THE CONTROLLER

*PA Real Estate Tax Collector Law  
2022 Compliance Audit  
of  
Luzerne County Tax Collectors*

**Walter L. Griffith, Jr.**  
**Luzerne County Controller**

**Fieldwork Performed by:**  
**Melissa Jones**

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## **Objective and Scope**

The Controller's Office has conducted a compliance audit of Luzerne County's municipal tax collectors. The purpose of this compliance audit was to ensure that all tax collectors meet the requirements of Title 72 PA Local Tax Collection Law before they begin collecting funds for the County.

The areas of compliance that were verified are as follows:

- Successful completion of a basic tax collector training program and examination (for newly elected tax collectors only does not apply to appointed tax collectors)
- Swearing in by taking an oath of office or resolution for appointed tax collector
- Appointment of a deputy tax collector
- Acquisition of a bond, which will also cover the deputy tax collector
- Successful completion of a criminal background check for any tax collector elected after 2016. This is not required for incumbent tax collectors (performed through the Bureau of Elections)

The Luzerne County Controller's Office is authorized by the Home Rule Charter of Luzerne County (Charter) Section 3.08 to conduct fiscal, performance, management, contract, grant, compliance, and/or related audits of any County division, department, bureau, office, agency, authority, board, commission, elective office, the Judiciary, Office of Court Administration, or other administrative unit. This review is an internal function, authorized by the Charter. Therefore, the Controller shall transmit a copy of this final audit report to the County Manager, County Council, and the audited entity and shall post the audit for public inspection in the Controller's Office and on the County website and/or other electronic medium for a period of at least 60 days after it is issued. The Controller will also follow up on any audit recommendations, to the extent practical, in order to determine if they have been considered and/or implemented.

Auditors assigned to the engagement are employed by Luzerne County under the Controller's Office and report directly to the elected Controller. The audit staff is considered organizationally independent to conduct and report on the audit.

## Methodology

Since the goal of this audit was to specifically verify the compliance of all tax collectors—new and old—, the Controller’s Office first obtained a list of 76 municipalities in Luzerne County. We then got details from the Bureau of Elections showing the results of those individuals’ background checks where required. We obtained bond data from the treasurer’s office as well as verifying the bonds filed with Luzerne County on a docket sheet. We also verified that the tax collectors that were required to obtain the DCED qualified tax collectors course completed and posted to the DCED website. Finally, we contacted any municipality or tax collector to obtain any information that we were missing. We were able to verify that most tax collectors in Luzerne County are compliant in accordance to the DCED tax collectors manual, 1945 act 394 local tax collection law, 2015 act 48 PA general assembly law 102215 and the Pennsylvania Constitution.

## Findings

Most municipal tax collectors were in compliance. The following municipalities are out of compliance: Foster Township-LeeAnn Gera –no oath of office; Slocum Township-Judith Petiak- No Background check, no oath of office; Jeddo Borough-Gladys Burns-no oath of office. Tax Collectors were given significant amount of time to get the proper paperwork filed with the Controller’s office with a deadline of October 4, 2022. Per Pennsylvania Constitution, they cannot hold the office without an oath or resolution appointing them.

Title 72 PA Local Tax Collection Law states:

City treasurers must take the oath prescribed in Article VI Section 3 of the Pennsylvania Constitution before entering office.

In boroughs and townships, the tax collector must take an oath and file it with the clerk of courts before entering office.

Township treasurers and tax collectors must take an oath to support the state and federal constitutions and to perform the duties of office with fidelity.

A copy of this oath must be filed with the township secretary within 10 days in first class townships and before assuming office in second class townships

**Recommendation: The Controller’s Office recommends that the Luzerne County Treasurer or Tax Collection Processor contact Foster Township, Slocum Township, and Jeddo Borough to obtain the proper documents and if they are not provided by the December 31, 2022 these Tax Collectors be prohibited from collecting Luzerne County Taxes and not be provided 2023 Tax Bills until they are compliant with the PA Real Estate Tax Collector Law.**

## Observations

More than half of the municipalities did not have the paperwork needed for this compliance audit on file. 2015 Act 48-PA General Assembly Law Section 2.0 (F) states: ***A record of all qualified tax collectors shall be kept by the department and shall be open to public inspection and copying upon payment of a nominal fee.***

## Recommendations

It is the recommendation that the municipality's administration offices maintain and update tax collector information files regularly or when there are any changes in the Tax Collector status in their municipality.

### Deputy Tax Collector Recommendation:

A review of Tax Collector documents show that many have Deputy Tax Collectors appointed more than 8 years ago, the Controller's Office recommends, according to Local Tax Collector Law Section 22:

**Tax Collectors are required at a minimum at the beginning of the 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. The deputy tax collector shall collect and settle taxes for the duration of the tax collector's incapacitation, unless the taxing district determines action under section 4.2 or 4.4 is necessary. As used in this subsection, the term "incapacitation" shall mean temporarily or permanently impaired by reason of physical illness, physical disability, mental illness, mental deficiency or other cause to the extent that the person lacks sufficient understanding or capacity to make or communicate responsible decisions concerning the collection and settlement of taxes.**

## Management' Response

Slocum Township responded with a copy of the Oath of Office for Tax Collector Judith Petiak and will be proactive to be sure this is not a problem in the future.

**Jeddo Borough Tax Collector submitted the Oath of Office which was taken on November 08, 2022 which is 11 months after being elected to the office of Tax Collector.**

**Foster Township Tax Collector submitted the Oath of Office which was taken on November 10, 2022 which is 11 months after being elected to the office of Tax Collector.**

**Auditor's Conclusion:**

**Jeddo Borough Tax Collector was not properly sworn into office and therefore was collecting Real Estate Taxes in violation of the PA Real Estate Tax Collector Law.**

**Jeddo Borough and Luzerne County should immediately issue a letter of reprimand to the Tax Collector and place a copy in the official file for this Tax Collector for future references.**

**Foster Township Tax Collector was not properly sworn into office and therefore was collecting Real Estate Taxes in violation of the PA Real Estate Tax Collector Law.**

**Foster Township Supervisors and Luzerne County should immediately issue a letter of reprimand to the Tax Collector and place a copy in the official file for this Tax Collector for future references.**

Please Note:

**Luzerne County Home Rule Charter: Section 3.08 (C) 3**

***The audited entity shall respond in writing, specifying agreement with the audit findings and/or recommendations or the reasons for disagreement with the findings and/or recommendations, along with any plans and timetable for implementing remedies. The response shall be provided to the Controller within 14 days after the audited entity's receipt of the draft audit. The Controller shall include the audited entity's response in his/her final audit report.***

**Please respond to this audit as prescribed, by 5:00 pm, November 10, 2022.**

**Signature Page  
Basic Compliance Audit of  
Real Estate Tax Collectors**

**Controller's Office:**

Walter L. Griffith, Jr. 11-3-22  
Walter L. Griffith, Jr., Controller Date

Melissa Jones 11-3-22  
Melissa Jones, Internal Auditor Date

**County Manager's Office:** CONCUR

Randy Robertson 250022  
Randy Robertson, Luzerne County Manager Date

**Luzerne County Administration:**

Brian A. Swetz 10-26-2022  
Brian Swetz, Budget and Financial Services Division Head Date

Laura Beers 10/27/22  
Laura Beers, Tax Administrator Date

Sam Manta 10/27/22  
Sam Manta, Tax Collector Processor Date

**Municipality Signatures:**

Brittany Majewski 10/28/22  
Eoster Township Brittany Majewski Date

Charles Herring 11/1/22  
Slocum Township Charles Herring Date

Gladys Burns Date  
Jeddo Borough Gladys Burns Date

**The Compliance Audit of  
2022 Luzerne County Real Estate Tax Collectors**

This report was initially distributed to the following:

Mr. Randy Robertson	Luzerne County Manager
Ms. Kendra Radle	Luzerne County Council Chair
Mr. Brian Swetz	Budget and Financial Services Division Head
Ms. Laura Beers	Tax Administrator
Mr. Sam Manta	Tax Collector Processor
Ms. Brittany Majewski	Foster Township Secretary
Charles Herring	Slocum Township Supervisor
Glady N. Burns	Jeddo Borough Tax Collector

This report is a matter of public record and is available online at <http://www.luzernecounty.org>, found under Audits on the Luzerne County Controller's section of the website. A hardcopy is also available at the Luzerne County Controller's Office. Media questions about the report may be directed to the Luzerne County Controller's Office at 20 North Pennsylvania Blvd., Suite 213, Wilkes-Barre, PA 18701 or via email to [Controllers.Office@luzernecounty.org](mailto:Controllers.Office@luzernecounty.org).