

RESOLUTION

Determining the Compensation
of the
Real Estate Tax Collector
for the
Plum Borough School District

Four Year Term
Effective January 2, 2018
(2018-2022)

RESOLUTION OF THE PLUM BOROUGH SCHOOL DISTRICT, COUNTY OF ALLEGHENY, PENNSYLVANIA DETERMINING THE COMPENSATION OF THE TAX COLLECTOR FOR THE COLLECTION OF CERTAIN TAXES IMPOSED AND LEVIED BY THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM.

BE IT RESOLVED by the Board of Directors of the Plum Borough School District, County of Allegheny, Pennsylvania, as follows:

- 1. Compensation.** The compensation of the Tax Collector for the collection of real property taxes and per capita taxes imposed and levied by the Plum Borough School District shall be as set forth on Schedule A, attached hereto and incorporated herein.
- 2. Expenses.** For the collection of School District taxes, the Tax Collector shall be allowed by the School District actual and needful expenditures for postage, books, blanks and forms. Expenses for printing any notices required by the Local Tax Collection Laws, 72 P.S. § 5511.2 *et. seq.* shall be paid by the School District. The Tax Collector Shall be responsible for all other costs and expenses incurred in the collection of real property taxes including, but not limited to, office rent, compensation of assistants and clerks, office equipment and supplies, transportation, and any other incidental expenses necessarily incurred in the conduct of the Tax Collector's office. The School District will provide a one-time reimbursement to the Tax Collector up to three thousand dollars (\$3,000.00) towards the purchase of new real estate tax collection software, new computer equipment and related installation costs. The Tax Collector shall furnish the District with an accounting annually of all expenses incurred for the collection of real estate taxes on or before March 31 of the following year.

3. **Settlement.** By January 15 of each year, the Tax Collector shall make a final and complete settlement of all taxes for the prior calendar year in accordance with the Local Tax Collection Law, 72 P.S. 5511.26. All uncollected taxes shall then be turned over to the duly appointed delinquent tax collector, and the Tax Collector shall be discharged from further liability for those taxes. With regard to taxes resulting from an interim assessment, the Tax Collector shall turn over all uncollected taxes to the delinquent tax collector by the fifteenth of the month after they become delinquent.

4. **Surety Bond.** The Tax Collector shall furnish to the School District a surety bond set by the Court of Common Pleas conditioned upon the faithful performance of his duties pursuant to and in an amount as set forth in the Local Tax Collection Law, 72 P.S. § 5551.4. The premium on the aforesaid bond shall be paid by the School District of the Borough of Plum.

5. **Duration.** This compensation shall remain in effect and be payable during the four (4) year term of office of the Tax Collector which commences in January of 2018, and any subsequent term unless timely amended by the Board of School Directors.

6. **Delinquent Tax Collector.** This Resolution and the compensation determined herein shall not apply to the compensation of the duly appointed delinquent tax collector, nor to the compensation of any collector of taxes levied pursuant to the authority conferred by the Act of Assembly of June 25, 1947, P.L. 1145, as amended.


7. **Authority.** This Resolution is adopted pursuant to the Local Tax Collector Law, 72 P.S. §§5511.35(3) and 5511.36(a), as amended, and the Public School Code of 1949, as amended.

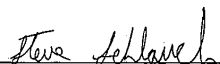
8. **Repealer.** Any Resolution or part of any Resolution inconsistent with this Resolution is hereby repealed.

ADOPTED this 30th day of January, 2018

ATTEST:

PLUM BOROUGH SCHOOL DISTRICT

By: 
Board Secretary

By: 
Board President

SCHEDULE A

Tax Collector Compensation

Effective: January, 2018

- Annual Stipend: THIRTY-FIVE THOUSAND DOLLARS and 00/100 (\$35,000.00)
- For each real estate tax statement: TWO DOLLARS and 00/100 (\$2.00) per statement mailed
- For each combined real estate and per capita tax statement: TWO DOLLARS and 00/100 (\$2.00) per statement
- For each separate per capita tax statement: ONE DOLLAR and 00/100 (\$1.00) per statement

Compensation is limited to one (1) annual statement per taxpayer. A “statement” includes a statement issued by the Tax Collector as a result of an interim assessment. The Tax Collector shall not receive compensation for additional statements sent in accordance with any installment payment plan established by the Plum Borough Board of School Directors or the Commonwealth of Pennsylvania.