

2017 Tax Collection Information

Act 48-2015 revises the training requirements of Act 164-2014 for property tax collectors. It makes the following updates to the Local Tax Collection Law:

- Eliminates the mandatory continuing education requirement for tax collectors effective December 31, 2016. In the interim, the basic training and continuing education programs for tax collectors are voluntary. The number of Continuing Education Credits are now 2 credits per every 4- year term.
- Requires a basic training program and examination for newly elected tax collectors beginning January 1, 2017. Upon successful completion of the basic training program and exam, a newly elected tax collector will be issued a "qualified tax collector" certification by the Department of Community and Economic Development (DCED), and will be eligible to take office.
- Establishes that individuals holding the office of tax collector after the effective date of January 1, 2017, shall be known as "qualified tax collectors."
- Requires DCED to notify municipalities when a qualified tax collector certificate has been issued to a current tax collector or to an individual who has been elected to serve as a tax collector and has successfully completed the basic training program and examination.
- Requires that, in addition to consulting with the Pennsylvania State Tax Collectors' Association ("PSTCA"), DCED must consult with four tax collectors who are not members of PSTCA when developing and implementing programs for basic training, examination, and qualification of tax collectors.
- Adds the Real Estate Sale Tax Law, the Local Tax Enabling Act, and assessments curriculum to the list of courses that must be included in the basic training program for newly elected tax collectors.
- Provides that the fee for the basic training program and exam may not exceed \$250 in the aggregate.
- Establishes that organizations or individuals may offer basic education courses with approval by DCED ensuring compliance with required criteria.
- Requires DCED to develop, implement and maintain an online training and testing program as an alternative option for individuals in lieu of in-classroom instruction. DCED may contract with a third party to carry out this duty. DCED will bear the cost of this provision, and requires the Governor to annually recommend an appropriation to cover the costs incurred.
- Clarifies that an individual who is elected as a tax collector for the term of office beginning January 1, 2016, is required to submit a criminal history report to the municipality for which the tax collector was elected before taking the oath of office.
- Establishes that an individual running for a second or subsequent term of tax collector is not required to file a criminal history record check with his nominating petitions or papers.

- With exceptions for county treasurers and neighboring tax collectors, within thirty days of being appointed to fill a vacancy in the office of tax collector, the appointee shall provide a criminal history check to each taxing district serviced by that tax collector.

If the appointee has not been a resident of the Commonwealth for the two years immediately preceding the appointment, then the individual shall provide a federal criminal history check to each taxing district served by that tax collector.

- A provision is added requiring a tax collector's surety bond to cover all taxes collected by a deputy tax collector.
- Specifies that a deputy tax collector shall collect taxes through the duration of an incapacitation of the tax collector, unless the taxing district determines that collection by the county treasurer or a neighboring tax collector is necessary.
- Clarification is added that nothing in the subsection prevents a quo warranto action against an incapacitated tax collector's right to hold office.
- A clarification is made that an appointed deputy tax collector must be approved by the municipality for which a tax collector was elected.

Continuing Education Requirements

Act 48-2015 requires all qualified tax collectors to obtain two hours of mandatory continuing education during their four-year term of office. The topics for continuing education may include enumerated items such as procedures for collecting taxes, auditing, accounting, ethics, etc. DCED is required to inform qualified tax collectors of the continuing education requirement upon issuance of certificates.

The law also provides that the Pennsylvania State Tax Collectors' Association and any other organization or individual may offer continuing education courses that are reviewed and approved by the department. Attendance at an annual meeting of the PSTCA or a similar organization that includes an educational component qualifies as one hour of continuing education. Renewal of qualification shall be completed prior to the tax collector's final year in office. If the tax collector fails to complete the continuing education requirements, the tax collector shall be deemed ineligible to be placed on the ballot at the end of the tax collector's current term of office.

Helpful Links:

<http://www.pstca.org/>

<http://dced.pa.gov/?s=tax+collector#.WHkgoGczVHj>