

**BOARD OF COMMISSIONERS  
COUNTY OF YORK  
COMMONWEALTH OF PENNSYLVANIA**

**ORDINANCE 2017-01**

**AN AMENDMENT TO YORK COUNTY CODE CHAPTER 325 REGARDING THE  
COMPENSATION AND RESPONSIBILITIES OF THE COUNTY TAX COLLECTORS**

**WHEREAS**, the York County Code provides for the compensation of Tax Collectors, as set forth in Chapter 325-6 (amended 12-31-1997 by Ordinance 1997-09; amended 1-9-2002 by Ordinance 2002-01), provides that Tax Collectors can serve as enumerators or hire their own enumerators, as set forth in Chapter 325-7 (added 12-20-1995 by Resolution 95-20), specifically discusses enumerators, as set forth in Chapter 325-8 (added 3-8-1995), provides for the collection and payment of taxes, as set forth in Chapter 325, Article III (adopted 12-20-1995 by Resolution 95-20), and provides for the filing of reports as set forth in Chapter 325, Article VI); and

**WHEREAS**, the York County Commissioners seek to amend Chapter 325 in order to modify the compensation available to elected Tax Collectors within York County, excepting the City of York, commencing with the term beginning 2018 and for each and every subsequent and consecutive term of office until and unless otherwise modified; repeal the provisions with respect to the position of enumerator; and clarify the respective obligations and duties of Tax Collectors and the County with regards to the billing, collection, mailing, settlement, and reporting of taxes, and to encourage use of the County's electronic software format and/or submission of the Monthly Detailed Report in an approved electronic format which shall be designated by resolution of the County.

**NOW THEREFORE**, with the above matters incorporated by reference herein, it is **HEREBY ORDAINED AND ENACTED**, the following Ordinance amending existing sections to the York County Code:

**Section 1.     General.**

The York County Code, Chapter 325, shall be amended, as follows:

**ARTICLE II**

**§ 325-6. Compensation**

**B. Compensation or salary.**

(1) The compensation of an elected Tax Collector for the four-year term of office commencing January 1, 2018, and for each and every subsequent and consecutive term of office until and unless otherwise modified, is as follows:

a. The rate to be set for the 71 Tax Collectors, excluding the City of York, for collection of York County real estate taxes is:

[1] \$1.15 for each tax bill collected. Payment for tax bills collected will be based upon a monthly detailed report provided by Tax Collector to the County for all taxes collected for the County during the previous month, which shall provide the relevant uniform parcel identification numbers, names of taxables, the amount collected from each, the date said taxes were paid, bill number, face amount of tax, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied, and the net amount of taxes remitted to the County (“Monthly Detailed Report”). The Monthly Detailed Report must be provided in the approved electronic format as

designated by the County requested by the County or on paper.

- [2] \$1.45 for the remittance of each bill by the Tax Collector that is received by the County on or before the 10<sup>th</sup> of the month, or, in the event the County is closed for business on the 10<sup>th</sup> of such month, the first immediately following business day, following collection, or received by the County within 7 days of the receipt of more than \$10,000 by the Tax Collector, as detailed on the Monthly Detailed Report set forth above.
- [3] \$.10 for each Detailed Monthly Payment Record inclusive of County, Municipal & School District) provided timely by the Tax Collector in accordance with Chapter 325-22 and in the approved electronic format as designated by the County.
- [4] \$.10 for each parcel identified in the tax duplicate where Tax Collector utilized the County provided tax collection software.
- [5] \$.30 for each parcel in the tax district where Tax Collector provided an electronic lien list in the format requested by the County.
- [6] \$.75 for each envelope mailed by the County that is returned to the Tax Collector as undeliverable. This amount shall constitute the County's portion of postage and envelope costs. Tax Collector shall be required to provide sufficient documentation to the County to substantiate the number of envelopes returned before this amount shall be paid by the County to

**§ 325-6(C). Repealed**

**§ 325-7. Repealed**

**§ 325-8. Repealed**

**§ 325-9. General provisions**

C. The Assessment Office provides tax duplicates and notices of additions to and notices of exonerations from the tax rolls to Tax Collectors which represent authorization to effect tax collection for the County.

D. The County will not provide electronic tax duplicate information for the following year to any Tax Collector or municipality who does not provide Monthly Detailed Reports for the immediately preceding 12 month period and a lien list in the approved electronic format as designated by the County.

E. The County will print envelopes and pay the costs related thereto, as well as the cost for mailing all tax bills directly to every taxable whose name appears on the duplicate unless the Tax Collector notifies the County, in writing, of the Tax Collector's election to mail all tax bills directly to every taxable whose name appears on the duplicate, in which case it shall be the responsibility of the Tax Collector to mail said bills and the County will reimburse the Tax Collector \$.06 per bill mailed by the Tax Collector. In either event, the municipal taxing district will be assessed one half of the costs related to printing of and postage for said envelopes. The election of the Tax Collector to mail all tax bills directly to every taxable whose name appears on the duplicate must be received by the County no later than January 15<sup>th</sup> of the tax year.

Items D., E. & F. become F., G. and H, respectively.

**§ 325-10. Payment of taxes**

C. Any tax balance remaining at the time of settlement for a particular tax year shall be turned over to the York County Tax Claim Bureau for further collection proceedings.

(1) The lien list shall be provided in paper or the approved electronic format as designated by the County. The County will not provide an electronic tax duplicate for the

following year for any Tax Collector who does not provide Monthly Detailed Reports for the immediately preceding 12 month period and a lien list in the approved electronic format as designated by the County.

**§ 325-17. Reimbursement for supplies.**

The cost of postage and printing any notice required by the local tax collection act shall be paid by the taxing districts upon the submission of detailed receipts for the same.

**§325-18. Annual settlement of tax duplicate.**

A. On or before January 15<sup>th</sup> of each and every year, or, in the event the County is closed for business on the 15<sup>th</sup> of January, the first immediately following business day, each Tax Collector shall settle all tax duplicates for any and all previous years with the County Treasurer's Office.

**§325-22. Monthly filing.**

Each tax Collector shall, on or before the 10<sup>th</sup> day of each month provide a true, verified statement, in writing, on a form approved by the Department of Community and Economic Development ("DCED Report"), to the County Treasurer for all taxes collected for the County during the previous month, and provide a Monthly Detailed Report. A separate DCED Report shall be prepared for each taxable year outstanding. The DCED Report(s) shall be reconciled from the tax duplicates to the amount of taxes remaining to be collected. The Monthly Detailed Report shall be the basis for compensation as set forth in Chapter 325-6.

The County will not provide electronic duplicate information to any Tax Collector that does not furnish the above information in the approved electronic format as designated by the County.

**Section 2. Repealer.**

This Ordinance shall supersede and repeal all ordinances, resolutions and parts thereof inconsistent or conflicting herewith.

**Section 3. Effective Date.**

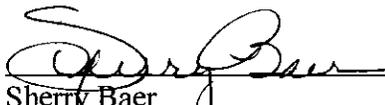
This Ordinance shall become effective on January 1, 2018.

**Section 4. Severability Clause.**

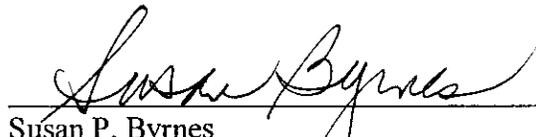
If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair the remaining provisions, sentences, clauses, section or parts of this Ordinance. It is hereby declared to be the intent of the York County Board of Commissioners that this Ordinance would have been adopted and would be enforceable had such unconstitutional, illegal, or invalid sentence, clause, section or part thereof not been included herein.

Duly enacted and ordained this 8<sup>th</sup> day of February, 2017, by the Board of Commissioners of York County, Pennsylvania in lawful session duly assembled.

ATTEST:

  
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Sherry Baer  
Chief Clerk/Office Manager

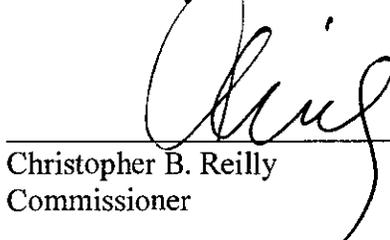
COUNTY OF YORK

  
\_\_\_\_\_  
Susan P. Byrnes  
President Commissioner

(SEAL)

  
\_\_\_\_\_  
Doug Hoke  
Vice President Commissioner

(SEAL)

  
\_\_\_\_\_  
Christopher B. Reilly  
Commissioner

The above Ordinance was ordained, enacted, and adopted this 8<sup>th</sup> day of February, 2017, at a regular meeting of the Board of Commissioners of the County of York duly advertised and assembled upon motion of Hoke and seconded by Reilly and passed with a vote of 3 yes and 0 no.