

# MEMORANDUM

**TO:** Board of Supervisors  
**FROM:** Beth Jones, Finance Director  
**SUBJECT:** **Real Estate Tax Collection Ordinance**  
**DATE:** January 12, 2021

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**Motion: To approve the Real Estate Tax Collection Ordinance.**

The current Real Estate Tax Collection Ordinance was reviewed and updates provided in conjunction with the updating of the Tax Collector Compensation Resolution. A redline version of the changes to the current code was provided to the Board, along with the ordinance. The changes to the ordinance were advertised as authorized by the Board at their January 4, 2021 meeting. The draft changes provided here has been reviewed by the Finance Director, Township Manager, and Township Solicitor.

The changes to the Ordinance bring specificity to the name of the ordinance, including *Real Estate* to clarify the type of tax collection the Ordinance is referring to. The changes also direct readers to the *Real Estate Tax Resolution* (also on the Board's agenda) for details of the Tax Collector's duties.

**BOARD OF SUPERVISORS  
WEST WHITELAND TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 458**

**AN ORDINANCE AMENDING THE TITLE OF CHAPTER 74, "TAX  
COLLECTION" OF THE WEST WHITELAND TOWNSHIP CODE OF  
ORDINANCES AND AMENDING SECTION 74-1 OF CHAPTER 74, "TAX  
COLLECTION" TO REVISE THE DEPOSIT SCHEDULE**

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**BE IT HEREBY ENACTED AND ORDAINED** by the Board of Supervisors of West Whiteland Township, Chester County, Commonwealth of Pennsylvania as follows:

**Section 1.** Chapter 74, "Tax Collection" of the West Whiteland Township Code of Ordinances is hereby renamed "Tax Collection, Real Estate".

**Section 2.** Section 74-1, "Duties of a Tax Collector" of Article I, "Deposit of Collected Taxes" of Chapter 74, "Tax Collection" of the West Whiteland Township Code of Ordinances is hereby deleted in its entirety and replaced as follows:

The Tax Collector of West Whiteland Township shall deposit directly into the bank account designated by the Township, from time to time with appropriate interest, all monies collected as taxes including penalties. The deposits shall be made on the schedule established by resolution of the Board of Supervisors. The Tax Collector shall deliver a true, verified statement, in writing, to the Township Treasurer of all taxes collected during the period, giving the names of taxpayers, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied, on the day of deposit.

**Section 3.** The provisions of this Ordinance are severable, and if any section, sentence, clause, part, or provision thereof shall be held illegal, invalid, or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts, or provisions of this Ordinance.

**Section 4.** This Ordinance shall take effect and be in force five (5) days from the date of enactment.

**ENACTED AND ORDAINED** this 27<sup>th</sup> day of January, 2021.

**BOARD of SUPERVISORS  
WEST WHITELAND TOWNSHIP**

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Rajesh Kumbhardare, Chair

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Theresa Santalucia, Vice-Chair

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Joshua Anderson, Supervisor

**ATTEST:**

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Mimi Gleason, Township Manager

*The following Code does not display images or complicated formatting. Codes should be viewed online. This tool is only meant for editing.*

## Chapter 74

# **Real Estate Tax Collection**

**[HISTORY: Adopted by the Board of Supervisors of the Township of West Whiteland as indicated in article histories. Amendments noted where applicable.]**

### GENERAL REFERENCES

Municipal debt collection and attorney fees — See Ch. 33.

Taxation — See Ch. 292.

### Article I

#### **Deposit of Collected Taxes**

**[Adopted 8-13-1996 by Ord. No. 245 (Ch. 1, Part 5, Sec. 502, of the 1983 Code of Ordinances)]**

#### **§ 74-1 Duties of Tax Collector.**

The Tax Collector of West Whiteland Township shall deposit directly into the bank account designated by the Township, from time to time with appropriate interest, all monies collected as taxes including penalties ~~no later than 96 hours following collection during the period of the year from March through April and no later than 14 days following collection during the period of the year from May through February.~~ The deposits shall be made on the schedule established by resolution of the Board of Supervisors agreed upon by the Tax Collector and the Township. The Tax Collector shall deliver a true, verified statement, in writing, to the Township ~~Secretary-Treasurer~~ of all taxes collected during the period, giving the names of ~~taxable taxpayers~~, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied, on the day of deposit.

### Article II

#### **Attorney Fees and Procedures for Delinquent Taxes**

**[Adopted 5-12-1998 by Ord. No. 272 (Ch. 1, Part 7, of the 1983 Code of Ordinances)]**

#### **§ 74-2 Schedule of fees.**

**[Amended 4-28-2010 by Ord. No. 370]**

The schedule of fees approved by the Township and found in § 33-5 of the Code shall be used for the collection of delinquent taxes.

#### **§ 74-3 Collection procedures.**

The following collection procedures are hereby established in accordance with the Act:

- A. At least 30 days prior to assessing or imposing attorneys fees in connection with the collection of an account, the Township shall mail, or cause to be mailed, by certified mail, return receipt requested, a notice of such intention to the taxpayer or other entity liable for the account (the "account debtor").
- B. If, within 30 days after mailing the notice in accordance with Subsection A, the certified mail to any account debtor is refused or unclaimed or the return receipt is not received, then at least 10 days prior to

the assessing or imposing such attorney fees, the Township shall mail, or cause to be mailed, by first-class mail, a second notice to such account debtor.

- C. All notices required by this article shall be mailed to the account debtor's last known post office address as recorded in the records or other information of the Township or such other address as it may be able to obtain from the County Office of Assessment and Revision of Taxes.
- D. Each notice, as described above, shall include the following:
  - (1) The type of tax or other charge, the date it became due and the amount owed, including penalty and interest.
  - (2) A statement of the Township's intent to impose or assess attorney fees within 30 days after the mailing of the first notice or within 10 days after the mailing of the second notice.
  - (3) The manner in which the assessment or imposition of attorney fees may be avoided by payment of the account.
  - (4) The place of payment for accounts and the name and telephone number of the Township official designated as responsible for collection matters.

**§ 74-4 Related actions.**

The proper officials of the Township are hereby authorized and empowered to take such additional action as they may deem necessary or appropriate to implement this article.

### Article III **Delinquent Tax Collector**

**[Adopted 1-22-2002 by Ord. No. 302 (Ch. 1, Part 8, of the 1983 Code of Ordinances)]**

**§ 74-5 Appointment.**

The elected Tax Collector of West Whiteland Township is hereby appointed as the Delinquent Tax collector.

**§ 74-6 Powers and duties.**

The Delinquent Tax Collector so appointed shall have the same powers, rights, privileges, duties and obligations as set forth in 24 P.S. § 6-686 of the Public School Code of 1949, Act of 1949, March 10, P.L. 30, art. VI, § 686, amended 1963, July 31, P.L. 389, § 9, effective July 1, 1963.

**Daily Local News**

Publication Logo  
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Publication Name:

**Daily Local News**

Publication URL:

Publication City and State:

**West Chester, PA**

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Notice Popular Keyword Category:

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**West Whiteland Tax**

Notice Authentication Number:

**202101220840041166195****1202667562**

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Notice Publish Date:

Tuesday, January 19, 2021

**Notice Content**

WEST WHITELAND TOWNSHIP CHESTER COUNTY, PENNSYLVANIA PUBLIC NOTICE NOTICE IS GIVEN that the Board of Supervisors of West Whiteland Township will hold a public meeting at 6:30 PM on January 27, 2021, at the West Whiteland Township Municipal Building located at 101 Commerce Drive, Exton, Pennsylvania to consider the enactment of the following ordinance: AN ORDINANCE AMENDING THE TITLE OF CHAPTER 74, "TAX COLLECTION" OF THE WEST WHITELAND TOWNSHIP CODE OF ORDINANCES AND AMENDING SECTION 74-1 OF CHAPTER 74, "TAX COLLECTION" TO REVISE THE DEPOSIT SCHEDULE A summary of the proposed ordinance follows: Section 1. Renames Chapter 74 "Tax Collection, Real Estate". Section 2. Deletes and replaces Section 74-1, "Duties of a Tax Collector" to revise the deposit schedule for monies collected as taxes, including penalties and update procedural language. Section 3. The provisions of this Ordinance are severable. Section 4. This Ordinance shall be effective five days from the date of enactment. Copies of the full text of this Ordinance are available on the Township's website or by request at the West Whiteland Township Building located at 101 Commerce Drive, Exton, Pennsylvania during regular business hours Monday through Friday. DLN 1/19; 1a

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# MEMORANDUM



**TO:** Board of Supervisors  
**FROM:** Beth Jones, Finance Director  
**SUBJECT:** Tax Collector Compensation Resolution 2021-XX  
**DATE:** January 12, 2021

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**Motion: To approve Resolution 2021-xx related to compensation for the elected Tax Collector.**

The most recent Tax Collector Compensation resolution is over 15 years old and in need of an update. The draft resolution provided here has been reviewed by the Finance Director, Township Manager, and Township Solicitor. We were advised by our solicitor to advertise the resolution (although not a common practice with resolutions) in advance of the Board meeting when the resolution will be presented for approval, so any parties interested in running for Tax Collector can view the proposed changes in advance of the Board's vote. The Board authorized advertising at the January 4, 2021 meeting and the advertisement was run.

As the Township currently utilizes a tax collection agency to collect real estate taxes, the revised Resolution includes two options for the next elected tax collector to choose between, including the option to deputize a tax collection agency. Also included are detailed responsibilities of each option and the compensation for each option.

**WEST WHITELAND TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA**

**RESOLUTION NO. 2021-13**

**A RESOLUTION FIXING THE COMPENSATION PAYABLE TO  
THE ELECTED TAX COLLECTOR FOR WEST WHITELAND  
TOWNSHIP.**

**WHEREAS**, Section 35 of the Local Tax Collection Law, Act of May 25, 1945, 72 P.S. §5511.35 entitles Tax Collectors of Townships of the Second Class to salaries, wages or compensation for township taxes collected, not exceeding five (5%) percent of the amount collected; and

**WHEREAS**, Section 36.a. of the Local Tax Collection Law, 72 P.S. §5511.36.a. requires West Whiteland Township, as a taxing district, to take action either raising or reducing the compensation of an elected Tax Collector on or before the circulation of nominating petitions of the municipal election where the tax collector is elected; and

**WHEREAS**, the Board of Supervisors of West Whiteland Township, as the governing body of West Whiteland Township desires to fix the compensation for the Office of Tax Collector as it pertains to the collection of Township real estate taxes; and

**WHEREAS**, the Board of Supervisors of West Whiteland Township is prepared to offer the Township's elected tax collector two compensation options for collecting the Township's real estate taxes; with one option, the tax collector is responsible for all administrative functions involved in the tax collection; in the other option, the majority of the tax collector functions are delegated to a Township approved tax collection agency who is deputized by the tax collector to collect the real estate taxes.

**NOW, THEREFORE**, this \_\_\_\_ day of January 2021, be it **RESOLVED** by the Board of Supervisors of West Whiteland Township as follows:

**Section 1.** The compensation for the West Whiteland Township elected tax collector shall be paid according to one of the following options to be selected by the tax collector:

**Option 1:** The Township will pay the tax collector Five Thousand Dollars and No Cents (\$5,000.00) per annum if the tax collector prepares and mails the tax bills, and collects and deposits the taxes per the requirements of this Resolution, the Township's rules and regulations, and the laws of this Commonwealth. In addition, expenses for postage and printing of tax notices shall be paid by the Township as provided by the laws of the Commonwealth, and reasonable reimbursement for office supplies. All other expenses, including the software application(s) necessary to track and report collections, are the responsibility of the elected tax collector. See Section 2 for additional details about this option.



**Option 2:** The Township will pay the tax collector One Thousand Five Hundred Dollars and No Cents (\$1,500.00), per annum, if the tax collector deputizes a Township-approved tax collection agency to collect the Township real estate taxes and perform all the functions and duties of the elected tax collector. The elected Tax Collector is responsible for responding to all Township inquiries related to the elected position and tax collection. The tax collector shall provide a response to inquiries within one business day of the inquiry. In addition, the Township shall agree to indemnify and hold harmless the elected tax collector from any and all claims which may be brought against tax collector because of any action or inaction of the Township or the deputized tax collector pursuant to said contract. See Section 3 for additional details about this option.

**Section 2.** If Option 1 is selected by the tax collector, he or she shall comply with the following requirements in addition to the requirements of all applicable provisions of the Local Tax Collection Law, Act of May 25, 1945, 72 P.S. §5511.1 *et seq.*:

- a) Checks for tax payments shall be made payable to West Whiteland Township. The tax collector shall deposit all tax payments into the designated West Whiteland Township bank account on the next business day after the day the tax payments are received.
- b) The tax collector shall accept the envelope postmark for mailed payments to determine compliance with the tax collection deadlines, and shall not make exceptions to the tax collection deadline rule when determining payment periods and crediting amounts due from taxpayers.
- c) For daily collections, the tax collector shall provide a daily electronic report to the Township which shall include, at a minimum, invoice number, property address and the amount paid. Total taxes shall match daily deposit amount.
- d) Weekly electronic reports shall be provided by the tax collector to the Township by the close of business each Friday (or final workday of week). The first report shall list a count of tax bills paid, taxes collected, taxpayer name, invoice number, parcel number, discounts, penalties, date of collection; and shall reconcile to weekly deposits. The second report shall list a count of bills unpaid, taxes uncollected, taxpayer name, invoice number, parcel number, and amount due.
- e) Monthly electronic reports shall be provided by the tax collector to the Township by the close of business on the fourth (4th) working day after the month end. The first report shall list a count of bills, paid, taxes collected, taxpayer name, invoice number, parcel number, discounts, penalties, date of collection; and shall reconcile to monthly deposits. The second report shall list a count of bills unpaid, taxes uncollected, taxpayer name, invoice number, parcel number, and amount due.
- f) The tax collector shall provide the following electronic reports to the Township within four (4) working days after the tax collection period deadlines for Discount, Face, and Penalty. The first report shall list count of bills paid, taxes collected, taxpayer name, invoice number, parcel number, discounts, penalties, and date of collection. The second

report shall list a count of bills unpaid, taxes uncollected, taxpayer name, invoice number, parcel number, and amount due.

- g) Separate weekly and monthly electronic reports and discount, face, and penalty period reports shall be prepared in the same manner and provided within the same time frames for interim tax collections as for regular tax collections.
- h) The Township will release the tax duplicates on February 1 of each tax year. The Township is responsible for updating the tax duplicates for address changes, transfers, and other matters and will remit any tax duplicate changes to the tax collector after the initial mailing. The tax collector shall promptly prepare rebillings for any changes sent by the Township after the initial mailing.
- i) The tax collector shall generate and mail regular and full year interim tax bills by February 15 of each tax year.
- j) The Township shall provide the tax collector with a monthly report of additions to the tax duplicate for interim taxes. Within ten (10) business days after receipt of each monthly report, the tax collector shall mail interim tax notices, and the tax collector shall also provide to the Township a report of interim billing information, including invoice number, parcel number, taxpayer name, address, tax parcel description, location, year, assessment, and discount, face and penalty dates and amounts. The tax collector shall receive no additional compensation for the collection of interim taxes.
- k) The tax collector shall prepare and mail final notice to taxpayers for unpaid bills by July 10<sup>th</sup> of each year.
- l) The tax collector shall provide written tax certifications, at the request of taxpayers, real estate offices, and other parties and entities, for Ten Dollars (\$10.00) each. Verbal confirmation of tax certificates is prohibited. The tax collector shall be entitled to retain such fees. The tax collector shall provide the written tax certification within one business day of receipt of the request.
- m) At the request of tax collector, the Township shall issue tax refunds as a result of appeals and duplicate payments. For duplicate payments the tax collectors shall provide to the Township the canceled checks from the parties who issued the duplicate payments, and a letter from both (all) parties designating who shall receive the refund. For all other refunds, the tax collectors shall provide documentation satisfactory to the Township to verify that the refund is due.
- n) The tax collector shall make a final settlement of the tax duplicate by December 31 of the applicable tax year, provide final year end reports to the Township, and provide all necessary documentation to the Chester County Tax Claim Bureau for further processing of unpaid tax bills.

- o) The tax collector shall serve as the delinquent tax collector for the period after the penalty is added to the face amount and before December 31<sup>st</sup>. The tax collector shall receive no additional compensation for the collection of delinquent taxes.
- p) The tax collector shall be available for public inquiries. The tax collector must provide a phone number and email address to be used for said inquiries. The tax collector shall provide a response to inquiries within one business day of the inquiry.
- q) The tax collector will be subject to a \$100 penalty for each missed deposit and reporting deadline.

**Section 3.** If Option 2 is selected by the tax collector, he or she shall, pursuant to Section 22 of the Local Tax Collection Law, enter into an agreement with West Whiteland Township and the Township's approved tax collection agency or other entity designated by the Township to authorize and deputize the Township-approved tax collector or other designee to collect the Township real estate taxes and do all other things required by law of the elected tax collector.

**Section 4.** A copy of this Resolution shall be hand delivered or mailed by certified mail, return receipt requested, to the Township's current elected tax collector.

**Section 5.** The tax collector shall notify the Township in writing by December 1<sup>st</sup> of the year in which elected which option he or she is selecting for the duration of the elected term. A tax collector who selects Option 1 of this resolution may request Option 2 for subsequent years of the term. The request to change from Option 1 to Option 2 must be made in writing and received by the Township on or before October 1<sup>st</sup> of the year preceding the upcoming tax year.

**Section 6.** All resolutions or parts of resolutions conflicting or inconsistent herewith are hereby repealed.

**Section 7.** If any part of this Resolution is for any reason found invalid, such invalidity shall not affect or impair any of the remaining parts of this Resolution which shall continue to be fully operative as if the invalid part had not been enacted.

**Section 8.** This Resolution shall be effective immediately upon adoption.

**BOARD OF SUPERVISORS OF  
WEST WHITELAND TOWNSHIP**

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**Rajesh Kumbhardare, Chairperson**

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**Theresa Santalucia, Vice Chairperson**

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**Joshua Anderson, Supervisor**

**Attest:**

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**Mimi Gleason, Township Manager**