

**Borough of Edinboro  
Erie County, Pennsylvania  
Resolution 6-2021**

**A RESOLUTION OF THE BOROUGH OF EDINBORO, ERIE COUNTY, PENNSYLVANIA, ESTABLISHING COMPENSATION, BILLING AND COLLECTION PROCEDURES FOR THE MUNICIPAL TAX COLLECTOR OF EDINBORO BOROUGH, ERIE COUNTY, PENNSYLVANIA, FOR COLLECTION OF REAL ESTATE TAXES.**

**WHEREAS**, the Home Rule Borough of Edinboro (Borough) desires to establish the compensation of the elected tax collector (Tax Collector) effective for their term commencing January 1, 2022, pursuant to Pa.Cons.Stat.Ann. tit 72, Section 5511.36a; and

**WHEREAS**, the Tax Collector is included in the municipal election of November 2, 2021, at which time an eligible person shall be elected to that office for a four-year term commencing January 1, 2018; and

**WHEREAS**, Section 36.1 of the Local tax Collection Law, PA.Cons.Stat.Ann. tit. 72,Section 5511.36a, provides:

“When any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected tax collector, such action shall be by ordinance or resolution, finally passed or adopted prior to the fifteenth day of February of the year of the municipal election.”

**AND, WHEREAS**, the office of Tax Collector for the Borough of Edinboro, Erie County, PA, as pertain to the collection of real estate taxes during the four-year term commencing January 1, 2022, shall be subject to the following enumerated procedures, terms, and conditions, and the compensation therefor shall be computed as a flat rate paid biweekly as set forth in this Resolution.

**NOW, THEREFORE, it is hereby RESOLVED and ENACTED** by the Home Rule Borough of Edinboro Council as follows:

**A. COMPENSATION:**

- a. It is hereby resolved that the compensation to be paid by the Borough of Edinboro to the municipal Tax Collector, Erie County, PA, as it pertains to the collection of real estate taxes, during the four-year term commencing January 1, 2022, shall be \$313.00 every two weeks for a maximum **total of \$8,138.00 per year by direct deposit.**
- b. The Tax Collector shall process interim tax bills in the same manner, and according to the same terms and conditions set forth herein for annual Borough tax bills and shall be compensated at **\$15.00 per interim bill** each January, by providing a recap of total interim bills to the Finance Director of the Borough by January 1<sup>st</sup> each year and will be paid in the first Borough payroll run of January.

**B. Borough to provide:**

- a. Compensation as described in Section A, provided he or she has complied with Section C.
- b. Borough will provide tax bills, duplicates and envelopes and reimbursement for first class postage to the Tax Collector.
- c. The Tax Collector will be given a room in the Municipal Building, 124 Meadville Street, Edinboro, PA to hold office hours weekly as printed on the bills. The electric and heating costs will be paid by the Borough. The Tax Collector will be responsible for his or her own phone in the office.

- d. The Tax Collector will also be granted use of the Borough Office copier to help in providing the necessary reports to the Borough for real estate taxes.
- C. Tax Collector shall comply with the following procedures, terms, and conditions:
- a. The Tax Collector shall promptly stuff and mail preferably organized for pre-sorted rate first class postage.
  - b. The compensation of the Tax Collector shall be deemed to have been earned upon collection and remittance or settlement as described herein.
  - c. The Tax Collector must make daily deposits of all taxes collected for the Borough in a bank account maintained by the Tax Collector and approved by the Borough.
  - d. Immediately upon receipt of payment, the Tax Collector shall stamp the receipt of the taxpayer and the receipt for the Borough with the date on which the tax was paid to the Tax Collector.
  - e. The Tax Collector shall, at any time he or she is holding \$25,000 or more (except during the discount period \$100,000 or more), for the benefit of the Borough, but in no event less frequently than the tenth day of each month, submit a true statement, in writing in a format approved as to form and content by the Borough, to the Finance Director of the Borough of Edinboro for all taxes collected for the Borough during the previous month or period, giving the names of taxable, the amount collected from each, along with the discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted, and penalties applied. The Tax Collector shall submit with each such statement all monies collected as taxes on behalf of the Borough during the previous month or period and shall take his or her receipt for same.
  - f. The Tax Collector shall make a complete settlement of all taxes for each year with the proper authority of the County of Erie as designated by the Borough within the time period provided by law; however, no such settlement, nor the return of delinquent taxes included therein, shall be made prior to the date of settlement established by the County of Erie in that year of the assessment of said taxes by the Borough.
  - g. The Tax Collector shall receive no additional compensation, if the Homestead/Farmstead exemption results in a zero liability tax bill.
  - h. The Tax Collector shall receive no compensation on delinquent taxes collected by the County of Erie.
  - i. The Tax Collector shall comply with all reasonable requirements, procedures, policies, and resolutions adopted by the Borough for the collection of Borough real estate taxes.
  - j. The Tax Collector shall comply with all applicable statutes and regulations regarding continuing education. Costs associated with the continuing education program will be the responsibility of the Tax Collector.

**BE IT RESOLVED AND ENACTED** THIS 8<sup>th</sup> day of February, 2021 of the Borough of Edinboro.

ATTEST:

  
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Manager Kevin Oppe

  
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Mayor Aaron Gast