

## **Executive Summary of Act 164 of 2014**

Act 164-2014 requires that, starting in 2015, all tax collectors must be qualified. Incumbent property tax collectors are automatically qualified, and they must provide a copy of the qualification certificate to the municipal secretary or clerk within 30 days. The qualification certificate will be mailed to incumbent collectors in January 2015.

1. DCED, in consultation with the Tax Collectors' Association, shall adopt and implement programs of training, examination, qualification and continuing education.
  - a. Basic Training
    - i. Shall include the following courses: procedures for collecting taxes, statues related to the imposition and collection of taxes, auditing, accounting, ethics, computerization, court cases affecting the imposition and collection of taxes
    - ii. After successfully completing the basic training, an individual shall sit for the qualification exam (DCED can charge 1 lump sum fee for both basic training and qualification exam)
    - iii. DCED shall determine/approve reasonable fees for the training/exam
    - iv. DCED shall develop/maintain online training/exam as an alternative for in-classroom instruction and testing; training may be provided via CD; DCED can contract with a third party to do this
  - b. Qualification exam
    - i. A person must take the basic training to take the qualification exam
    - ii. A person who passes the qualification exam shall be a known as a qualified tax collector
    - iii. Successful completion of the training/exam shall be evidenced by a Pennsylvania Qualified Municipal Collector (PQMC) designation
    - iv. Nothing precludes a person from re-taking an exam if they initially fail

c. Qualified collectors

- i. DCED must make certain that a tax collector certificate is issued to all qualified collectors. The certificate shall expire one year from the date of issuance
- ii. DCED must maintain a register that lists all qualified tax collectors. The register shall be open to public inspection, can be copied for a nominal fee and shall be updated on DCED's website at least once a year
- iii. It shall be unlawful for an individual to hold himself out to be a qualified tax collector if he does not have a certificate
- iv. Before taking oath of office, an individual must be a qualified tax collector and present the certificate to the municipal secretary or clerk; if individual is not qualified to take the oath, the office is deemed vacant
- v. If an individual is appointed to fill office, they have 60 days to become a qualified tax collector; if they do not, office is deemed vacant
- vi. If there is less than one year remaining when vacancy occurs, appointed individual need not become a qualified tax collector, but if that person seeks reelection, they must become qualified
- vii. Tax collector does not apply to person/entity collecting only county taxes; but does apply to all collectors for boroughs, townships, third class cities and home rule charter collectors

d. Current sitting collectors

- i. A tax collector in office on the effective date shall be considered qualified and issued a certificate; they need not take training/exam, but must take continuing education
- ii. If that person is not re-elected for term immediately subsequent, but for a later term, they must still be qualified (either maintain the continuing education credits each year or re-take the training/exam)

e. Continuing education

- i. 6 hours per year (on an annual basis); cost to be borne by collector or political subdivision
- ii. Shall include the following courses: procedures for collecting taxes, statues, auditing, accounting, ethics, computerization, court cases

- iii. DCED must inform qualified tax collectors about the continuing education requirement upon issuance of the certificates
  - iv. DCED shall issue renewed qualified tax certificate upon completion of the continuing education
  - v. Qualified tax collector has 30 days to provide a copy to the municipal secretary or clerk; this is a requirement to hold the office of tax collector
  - vi. All tax collectors, regardless of how many terms they have served, must take continuing education
- f. Criminal history Record Information
- i. An individual filing a nomination petition or who receives enough votes to be issued a certificate of election by the county board as the successful candidate for tax collector shall file a report of criminal history obtained from PA State Police within one year
  - ii. If individual lived outside of Commonwealth within 2 years prior to filing petition, they must file a report of federal criminal history
  - iii. The criminal history record shall be considered a part of the nomination petition
  - iv. A person who fails to do this shall not be qualified to hold office of tax collector
  - v. Person cannot submit a nomination petition for office of tax collector if they have been convicted of: burglary or other criminal intrusion, robbery, theft and related offenses, forgery and fraudulent practices, an offense against public administration, hacking and similar offenses or a federal or out of state offense similar to those
- g. Deputy Tax Collectors
- i. A tax collector may, with the approval of a taxing district and the surety appoint a deputy who shall be authorized to receive and collect any taxes with like authority of the tax collector appointment them. The tax collector shall remain responsible for and account to the taxing district for all taxes received by deputy
  - ii. At a minimum, tax collector shall, with approval of taxing district and surety, appoint a deputy who shall collect taxes during any incapacitation of tax collector