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**ORDINANCE # 1 - 2021**

**AN ORDINANCE ESTABLISHING THE COMPENSATION AND REIMBURSEMENT FOR DAUPHIN COUNTY TAX COLLECTORS AND FURTHER ESTABLISHING CERTAIN PROCEDURES FOR THE REMITTANCE AND ACCOUNTING OF DAUPHIN COUNTY TAX REVENUES.**

WHEREAS, pursuant to the Act of May 25, 1945, P.L. 1050 §34 and §35; 72 P.S. §5511.34 and §5511.35, the Dauphin County Board of Commissioners is empowered to fix the compensation of Collectors of County taxes; and

WHEREAS, pursuant to the Act of May 25, 1945, P.L. 1050 §36.1; 72 P.S. §5511.36(a), any raise or reduction in the compensation or salary of elected Tax Collectors must be by ordinance or resolution; and

WHEREAS, pursuant to the Act of August 9, 1955, P.L. 323 §509; 72 P.S. §509, the Dauphin County Board of Commissioners is empowered to adopt resolutions and ordinances prescribing the manner in which powers of the County shall be carried out; and

WHEREAS, on January 30, 2013, the Dauphin County Board of Commissioners enacted Ordinance No. 1-2013 that set forth the Tax Collector compensation package; and

WHEREAS, on February 8, 2017, the Dauphin County Board of Commissioners enacted ordinance No. 1-2017 that set forth the Tax Collector compensation package; and

WHEREAS, the Board now wishes to ratify said changes by ordinance,

NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED, by the Dauphin County Board of Commissioners that:

**SECTION ONE:**

Duly elected or appointed Tax Collectors, collecting County taxes, shall receive compensation in the form of \$1.85 per bill actually collected by them. Compensation shall be processed on the last county payroll date of the month following fulfillment of all requirements as outlined in Section Nine. Compensation may be denied at the discretion of the Board of Commissioners and/or the County Treasurer for any payment remitted to the taxing district more than 45 days after the end of the rate period in which the payment was made by the taxpayer.

## SECTION TWO:

Each duly elected Tax Collector, collecting County taxes, shall receive an annual stipend of \$250.00, which shall be processed on the last county payroll date in February of each year. In addition, duly elected or appointed Tax Collectors, collecting County taxes, shall receive an incentive payment of \$75.00 per month for eleven (11) consecutive months beginning in March of each year and ending the following January, for adherence to the following conditions:

1. Timely remittance of funds, to the County Treasurer's Office, to be paid over to the taxing district based on the timetable outlined in Section Eight of this ordinance;
2. Timely remittance of the Pennsylvania Department of Community and Economic Development (DCED) Report, to Dauphin County Treasurer, accompanied by supporting documentation in the form of municipal funds monthly bank statement or printed list of monthly deposits, presented in person to the County Treasurer's office or postmarked on or before the 10<sup>th</sup> of every month with the requirement that zero dollar reports are also remitted and that all reports are based on actual receipts posted in the prior month.
3. Utilization of the Dauphin County Devnet Billing and Collection software, except as noted in Section 6.

Failure to comply with all conditions will result in forfeiture of the monthly incentive stipend for the month in which the conditions were not met.

## SECTION THREE:

Compensation as defined in Section One will be processed on the last county payroll date of the month following fulfillment of all requirements noted in Section Nine.

Compensation as defined in Section Two will be processed on the last county payroll date of the month if all requirements are met as outlined in Section Two.

## SECTION FOUR:

Duly elected or appointed Tax Collectors, collecting County taxes, shall receive free access to Dauphin County's Devnet billing and collection software, and shall receive access to the necessary computer hardware and peripherals for operation of such software for one user, upon receipt from the Tax Collector of a signed Bailment Agreement.

## SECTION FIVE:

Failing to use the Dauphin County computer-based software by February 1, 2022, except for reasons not controlled by the Tax Collector, will result in the following reduction in per bill compensation:

\$.75 per bill collected on or after February 1, 2022

#### SECTION SIX:

The Dauphin County Board of Commissioners shall in their discretion award the per bill fee in Section One and the stipend in Section Two to any duly elected or appointed tax collector who is in compliance with all other conditions but is unable to procure the use of the Dauphin County Devnet billing and collection software (for a reason not controlled by the Tax Collector) and is able to demonstrate a willingness to use the software if it were available.

#### SECTION SEVEN:

For the collection of County taxes, the Tax Collector shall be reimbursed for the actual and needful expenses for printing duplicates, bill copies and correspondence; postage for mailing bills, correspondence and tax certifications; pre-printed receipts; and replacement of printer cartridges by a county-approved vendor. The actual cost will be divided equally between the respective taxing districts.

#### SECTION EIGHT:

Tax Collectors shall not be deemed County employees for the purposes of County employee benefits, including, but not limited to, leave, retirement, and medical benefits.

#### SECTION NINE:

1. Each Tax Collector shall on Thursday of each week, make a true, verified statement in writing to the County Treasurer of all taxes collected (or statement that no taxes were collected) for the County during the previous week (Monday through Sunday), giving the names of taxables, the amount collected from each, along with discounts granted and penalties applied. The Collector shall distribute in person or by postmark on or before Thursday of each week, to the County Treasurer, all monies collected as taxes during the previous week (Monday through Sunday) and take his or her receipt for the same.
2. Each Tax Collector shall provide a Pennsylvania Department of Community and Economic Development (DCED) Report for funds collected in the previous month, to Dauphin County, presented in person to the County Treasurer's Office or postmarked on or before the 10<sup>th</sup> of every month with the requirement that zero dollar reports are also remitted and that all reports are based on actual receipts posted in the prior month.

SECTION TEN:

Tax Collectors shall comply with the scheduling requirements established by the County Treasurer's Office in regard to end-of-month, end-of-period and end-of-year settlement, as prescribed by law or dictated by the Devnet billing and collection software.

SECTION ELEVEN:

If a section, sentence, clause, phrase or requirement of this Ordinance is for any reason held to be unconstitutional or otherwise unlawful, such holding shall not affect the validity of the remaining portions thereof.

SECTION TWELVE:

If current, updated, or new legislation or regulations are in conflict with this Ordinance, then this Ordinance shall be deemed to reflect said change or modification.

SECTION THIRTEEN:

Ordinance 1-2013 and Ordinance 1-2017 are hereby repealed to the extent they are inconsistent with provisions of this Ordinance.

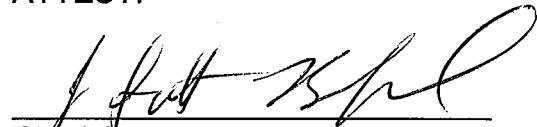
SECTION FOURTEEN:


This Ordinance shall take effect January 1, 2022.

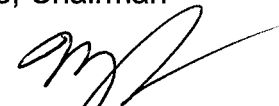
DULY ORDERED AND ENACTED, by the Dauphin County Board of Commissioners in lawful session duly assembled this 27<sup>th</sup> day of January 2021.


DAUPHIN COUNTY  
BOARD OF COMMISSIONERS

ATTEST:

*Deputy*  
  
\_\_\_\_\_  
~~Chad Saylor, Chief Clerk~~  
J. Scott Burford

  
\_\_\_\_\_  
Jeff Haste, Chairman

  
\_\_\_\_\_  
Mike Pries, Vice Chairman

  
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George P. Hartwick, III, Secretary

(SEAL)