

Other Tax Collector Information

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Taxes Paid Under Protest

- On occasion a taxpayer may file an appeal with the Board of Assessment Appeals regarding their assessed value. Under this circumstance the taxpayer is still responsible for the amount of tax listed in the duplicate but may choose to pay said taxes under protest.
- If a taxpayer chooses to pay under protest they must do so by writing on their check and/or submitting a letter in writing to the tax collector.

Taxes Paid Under Protest - continued

- The tax collector, collects the tax as normal. However, as provided by law, the tax collector is required to notify the taxing districts (County, Municipality, & School District) in writing that said tax was paid under protest to the tax collector.
- Taxing districts are required, by law, to segregate 25% of the amount of tax paid.

Right-to-Know Law

- Definition of a Record: “Any information regardless of its physical form or character that documents a transaction or activity of an agency AND is created, received, or retained pursuant to law OR in connection with a transaction, business or activity of an agency.”

Right-to-Know Law- continued

- Who can make requests:
 - Any person that is a legal resident of the United States
 - The term includes agencies and corporate entities, not just humans
- What is a proper request:
 - Request must seek records – not ask questions
 - Request must be “sufficiently specific to enable to agency to ascertain which records are being requested”

Right-to-Know Law- continued

- Requirements:

- Response to request must be sent within 5 business days.
- Electronic files are permitted but a fee is not permitted to be charged
- A fee can be charge for physical copies but in order to charge the fee your municipality must have established it through resolution or ordinance

Unclaimed Property (Escheats)

- The state requires checks that have not been cashed within two (2) years be submitted as unclaimed property.
- Unclaimed Property reports are due by April 15th. Therefore, for the 2016 Report Year the report is due April 15, 2017.
- Report would include checks outstanding from 2014.
 - The check date is based on the original date the check was written, this is the information reported on the form to the PA Treasury.

Unclaimed Property- continued

- If you have an outstanding check that is older than 90 days:
 - Try calling the taxpayer to see if they still have the check
 - If not reissue a new check and request that this new check be cashed within 30 days
 - If you are unable to locate the taxpayer then the check will need to remain outstanding until it can be reported as unclaimed property to the State.
 - If a taxpayer refuses to cash a check then it will also need to remain outstanding until it can be reported as unclaimed property to the State.

House Bill 160 & House Bill 1419

- House Bill 160, changes to tax collector checking account, this Bill is still sitting in the Senate's Local Government Committee.
- House Bill 1419, optional elimination of the Office of Tax Collector, this Bill is still sitting in the House's Local Government Committee.