

# County of Cambria



## Office of the County Controller

**Ed Cernic, Jr.**  
**Controller**

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### **CAMBRIA COUNTY TAX COLLECTOR'S POLICY MANUAL**

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**Date Adopted: August 1, 1996**

**Date Revised: January 15, 2020**

## **Cambria County Tax Collector's Policy Manual**

1. **Checking Account(s)**: The following information pertains to setting up a checking account. When contacting the Bank to set up the new account, be sure to indicate that your account will be a Tax Collector Checking Account; the bank is required to code these accounts differently than a personal checking account as a result of Act 72 of 1971. Act 38 of 2017 dictates how tax collectors are to set-up their checking accounts, please follow the information below:

A. **Name:**

1. Ebensburg Borough Tax Collector
2. The County advises that one account be opened for all Real Estate, Per Capita and Occupation taxes some Municipalities/School Districts prefer separate accounts. If you are setting up separate accounts please structure as follows:  
For County: Ebensburg Borough Tax Collector  
Cambria County Taxes  
  
For Borough: Ebensburg Borough Tax Collector  
Borough Taxes  
  
For School: Ebensburg Borough Tax Collector  
School Taxes
3. Signers: Tax Collector and Approved appointed Deputy, with only one signature required

B. **Tax ID #:**

1. The tax ID number on your checking account is required to be the municipality; unless separate accounts are required then the tax ID # of each taxing District should be utilized. If you are combining the County and Borough/Township then use the municipality's id number. The bank will require a letter from your municipality in order for it to be utilized.

C. **Deposits:**

1. If the bank requires an initial deposit and/or a minimum balance in the account then please write a check from your personal account to deposit into the account. **DO NOT DEPOSIT CASH**. Further, this deposit should be separate from your tax collections so that it can be easily traced. Your cancelled check serves as record of your deposit. At the end of your term your initial deposit will be returned to you, so long as the funds are available in your account.
2. Anytime it is necessary to deposit your own funds such as to cover expenses the account incurs for deposit slips and/or checks a personal check should be utilized and a deposit separate from tax collections should be done. You should never deposit your own cash into the account.
3. Deposits should be made within 3-4 business days of collection to be considered timely. It is very important to ensure that funds are secure at all times. A federally insured bank is the safest place for these funds. If you are unable to make a deposit the same day then we suggest you consider getting a small safe to keep the funds secure in until you are able to deposit.

4. We suggest purchasing the business deposit slips, the taxpayers name or bill number should be included on your deposit slip. We do not advise writing the check number as it is not as easily traceable to the duplicate as the name or bill number. If utilizing a collection program please maintain a printout of the daily deposit log as your deposit record.

D. Interest: The Municipality or School District may request that your checking account be setup as an interest bearing checking account. Tax Collectors, who have a bank account, which earns interest, are to reimburse the County for the County's portion of the interest earned on an annual basis, before the beginning of the new tax year. (i.e. for accounts that are used for the collection of County, Borough/Township, and School taxes, the interest should be divided into thirds and distributed in January of the following year accordingly.)

E. Imaging: Be sure that the Bank is including the cancelled check imaging and if possible deposit slip imaging. If you are not receiving the cancelled check imaging please contact Emily Krug. This information is necessary for your audit.

F. Bank Charges:

1. Non-sufficient Funds (NSF) charge. If a taxpayer provides you with a check that gets returned by the bank you will likely be charged a fee by the bank, this fee should be passed on to the taxpayer so long as an ordinance has been approved by the municipality. If you write a check from the account and it is return for insufficient funds because a deposit was not timely the NSF charge is your responsibility.
2. Service or Cancelled check-imaging Fee, your bank should not be charging any type of service fee or cancelled check-imaging fee. If your account is getting charged for either of these fees please contact the bank and ask them to remove the fee.
3. Deposit Slips and Check Fees. See number twelve (12) below Commissions/Expense Reimbursement.

G. Reconciliation: You are required to reconcile your bank statement to the check register on a monthly basis. See "Other Tax Info" tab of the Tax Collector Manual for an example of a bank reconciliation. You are not required to use this form it is only an example, feel free to use the reconciliation located on the back of your bank statement. Reconciling your bank statement on a monthly basis ensures that you catch any errors that may occur in a timely manner. Also reconciling your bank statement on a monthly basis reduces the risk of accumulation of funds.

H. Commingling Funds

1. If you decide to set-up separate accounts for each taxing district you will need to either request that taxpayers pay you with separate checks for each district or talk to the bank and ask them if they can split the checks for you.
2. You should **NOT** try to make a deposit work by taking payments for the School or Borough/Township and depositing them into the County bank account and vice versa.

2. **Tax Duplicate (Blue Binder):** Tax Payments should be posted to your tax duplicate and/or computer program on a daily basis. The actual collection date that is marked on the taxpayer's bill should match your tax duplicate.

### 3. **Remittances:**

- A. **Weekly Remittances:** According to the Commissioner's Resolution (*Exhibit A*) approved on January 13, 2005, "Tax Collectors shall pay over, on or before Thursday of each week to the Treasurer of Cambria County, all monies collected as County Taxes during the previous week. Tax Collectors are also required to provide the Controller's Office with the County weekly return and the County weekly list, March through June and every other week for the remainder of the year."

What to remit:

1. Check made payable to **Cambria County Treasurer**
2. Weekly Return, the white and pink copies of the triplicate form or two (2) copies if utilizing a tax collection program (refer to *Exhibit B* for an example), one copy for the Controller's (pink) Office one copy for the Treasurer's Office (white)
3. Weekly List, one copy (refer to *Exhibit C* for an example list)
4. Mail to the Controller's Office, Attn: Pam

Beginning in penalty if there are **little to no collections** for the week you are still required to make a report bi-weekly please either,

1. Call Pam in the Controller's Office at 472-1620, or
2. Email her at [pgelles@co.cambria.pa.us](mailto:pgelles@co.cambria.pa.us)

If you have any problems with turning reports in on time, please call the Controller's Office to explain your situation. We should receive some form of correspondence each week for March through June, and at least every other week for July through December.

- B. **Monthly Report:** The State requires Tax Collectors to make a monthly report which summarizes their collections for the previous month by the 10<sup>th</sup> of the month following collections, i.e. a monthly report for March collections is due April 10<sup>th</sup> and so on. (refer to *Exhibit D* for an example of the report)

Things to keep in mind

1. You need only fill out the Real Estate Column, for the County
2. Be sure to include any certifications for the month on the monthly report
3. An excel file is available or you may pick up blank reports in the Controller's Office

- C. **End of Tax Period Remittances:** At the end of the discount and face period - all monies for that period must be remitted by Thursday of the following week. If you should receive any payment for discount or face after the end of that date and the payment is postmarked before the end of that period, you should remit these payments to the County in your next report. The County will only accept such payment within three (3) weeks after the end of each period. No monies for discount or face periods will be accepted after this date unless there is a postmarked envelope dated prior to the end of the period. This postmarked envelope must be turned in with your report.

4. **Partial Payments:** The County does not accept partial payments and therefore discourages tax collectors from accepting them. If you accept a partial payment on taxes due, you will need to maintain these in your account until the full balance is paid. In addition, you must collect the full amount for the tax period when the last payment is received (i.e. if the last partial payment is received in the face period, the total amount collected must agree to the total face amount due.

5. **Credit Voucher:** If you receive a Credit Voucher from the Assessment Office (see Exhibit E for example) you will need to create a new bill by deducting the credit voucher amount off the amount due for each period. To determine the balance amount due, you use the following formula: Original Tax Bill Amount at Discount, Face, and Penalty MINUS Credit Voucher Amount EQUALS Balance Amount Due to Tax Collector.

For example:

	<u>Discount</u>	<u>Face</u>	<u>Penalty</u>
Taxes Due	\$ 98.00	\$ 100.00	\$ 110.00
Credit Voucher Amount	10.00	10.00	10.00
New Amount due	<u>\$ 88.00</u>	<u>\$ 90.00</u>	<u>\$ 100.00</u>

When reporting these tax collections, you should list the credit directly below the listing for that property on the County Weekly list. On the County Weekly Return, you will list the amount of the credit on line 8. The original Face amount must be reported. Refer to Exhibit F for an example of this process. Credit Voucher credits can only be applied to the property listed not to any other property owned by the taxpayer. If the taxpayer fails to pay the tax balance due, you must account for the credit voucher when the taxes are returned as delinquent to the Tax Claim Bureau.

6. **Assessment Changes:** There are four different Assessment changes; Additions, Increases, Decreases and Strike-Offs. If you receive an assessment change you are required to prepare a revised tax bill notifying the taxpayer of the new tax amount due. An assessment change also results in new taxing periods. For example if the assessment change is received 3/15 the new tax periods would be discount 3/15-5/15, face 5/16-7/16 and penalty begins 7/17. If you receive a decrease or strike-off and the taxpayer has already paid, please notify the Assessment Office and the Controller's office immediately. Also, be sure to adjust your duplicate for any assessment changes. Also report your assessment changes on your Weekly Return and Monthly Report. See the Assessment Tab for examples of the documentation you will receive.
7. **Duplicate Payment:** If you receive a duplicate payment on a tax bill, for example the homeowner paid and then the mortgage company or vice versa we recommend that a refund be issued to the homeowner regardless of who paid first. Refunding the mortgage company could cause problems with the taxpayer's escrow. If you determine that you made a duplicate payment to the County, please contact Pam or Emily immediately.
8. **Taxpayer Appeals and Taxes Paid Under Protest:** See Exhibit G for detail information regarding appeals and taxes paid under protest. The following represents how you are to report a paid under protest to the taxing districts.

If a taxpayer sends you a check(s) indicating that the taxes are being "paid under protest", this should be either indicated on the memo line of the check or in a letter to you, process the payment as usual except do the following:

- A. Mark your duplicate as paid under protest
- B. Indicate on your Weekly Return and Weekly List to the Controller's Office that the parcel(s) were paid under protest. This must also be done for your Municipality and if the same taxes are paid under protest for the School District you must also note it for them as well. The taxing districts are required to segregate 25% of these funds in a separate account.

9. **Special Tax Notices:** Act 80 of 2006 mandated that tax collectors are to send special notices to ALL taxpayers who have not paid their real estate tax within 4 months of notification. The notice must be sent by first class mail, in 18 point font or larger, in capital letters and in bold print (see below), and must read:

**YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME AND A PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF NOT PAID BY DECEMBER 31, YOUR REAL ESTATE TAXES WILL BE DELINQUENT. IF YOU HAVE ANY QUESTIONS PLEASE CONTACT (NAME OF TAX COLLECTOR) BY MAIL AT (ADDRESS) OR BY TELEPHONE AT (TELEPHONE NUMBER). IF YOUR REAL ESTATE TAXES ARE TO BE PAID FROM AN ESCROW ACCOUNT ESTABLISHED IN CONNECTION WITH YOUR MORTGAGE, YOU SHOULD CONTACT THE COMPANY MANAGING YOUR ESCROW ACCOUNT.**

The Local Tax Collection Law states: failure to receive the original tax notice and this special notice does not relieve the taxpayer from their responsibility to pay the taxes due.

We recommend that the notice be sent when School District taxes reach penalty.

10. **Year-end Close-out:** At the end of each tax year, each Tax Collector must make a return of all delinquent real estate taxes (County, Municipality and School District) to the County Tax Claim Bureau on or before January 15th of the following calendar year (i.e. 2018 taxes by January 15, 2019). In order to close-out, your ending balance to collect based on your last weekly report to the County should match the amount being returned as unpaid to Tax Claim within \$3.00, see below. Keep in mind you should verify the same for the Municipality and School District. If the ending balance to collect and return amount matches, each department will sign off on the Confirmation of Return form. You must have this completed form before Infocon will release the next tax year's bills to you.

In 1995, the county adopted a resolution of the County Commissioners a \$3.00 Tax Tolerance for balances to collect at the end of the year. If you have a balance of \$3.00 or less, in yours or the County's favor, we will automatically zero out your balance. If you overpaid or underpaid the County over \$3.00, the TAX DUPLICATE has not been settled until the error is found and corrected.

Every November the Tax Claim Bureau will distribute information to each tax collector regarding close-out. Please be sure to review this information carefully as it includes instructions and contains the "Certification of Uncollected Real Estate Taxes", you are required to obtain the Municipality and School District signatures on this form before coming to the Courthouse for close-out. See the Tax Claim Bureau Tab for more information.

11. **Accepting Checks at year-end:** We advise that tax collectors consider adopting a policy stating that you will not accept checks after a certain date in December. Please also include this information on your tax bills. This ensures that you will be able to make your final settlements with the taxing districts in a timely manner.

## **12. Commissions/Expense Reimbursement:**

- A. Commissions Tax Collectors are paid every two (2) weeks through Payroll. Commissions will not be paid unless a weekly report is received by the Thursday prior to the pay date. A schedule of pay dates and report due dates is provided at the beginning of each tax year. Cambria County also pays for the parcels that are turned over to Tax Claim as unpaid at year-end. These parcels are typically paid out with the second pay in February.

Effective for the **2018 through 2021** Tax Years Commissions will be:

\$ 3.007 per parcel for the first 2,500 parcels  
\$ 1.325 per parcel for every parcel over 2,500  
Minimum payment of \$550.00 per year  
\$100 per year for general office expenses  
\$5.00 for each Qualified Assessment Change, See **Exhibit H**

- B. Expense Reimbursement: Tax Collectors are entitled to reimbursement of the county's share of the following expenses based upon a resolution by the commissioners:

1. Real Estate Tax Bill Printing (including printing bills, blank bills, tax report binders & Computerized Tax Information)
2. Single Copy Receipt Books (if necessary)
3. Envelopes
4. Postage - for mailing original notices. Postage for special second notices will be reimbursed as necessary, however the county will require that these special notices be coordinated with all taxing districts.
5. Bank Charges - check & deposit slip printing. (The county will not pay for NSF bank fees)

When you submit your expenses for reimbursement, follow the guidelines listed below:

1. All expenses must be submitted on the Tax Collector Expense Reimbursement Form and supported by **original** receipts or paid invoices with the exception of bank statements. A detailed list of what was purchased must also accompany the bill. An amount alone is not sufficient. Copies of bank statements will be accepted as evidence to support the bank fees charged to tax collector's bank account including check printing and deposit slip costs.
2. When submitting the expenses, please indicate the percentage (full, 1/2, or 1/3,) and the amount the county is responsible for reimbursing. Unless the percentage to pay is indicated, the accounts payable department will assume the tax collector is entitled to reimbursement of 1/3 of the expense. Please submit your expenses to Emily's attention.
3. All expenses for the year must be submitted before the end of the calendar year. The tax collectors expenses are budgeted for each year, and they should be paid for within the year the expense was incurred.
4. If expenses are submitted for reimbursements that are not on the approved list, they will be returned to the tax collector. Please note the County does **not** currently reimburse for tax collection programs.
5. Expenses **should not** be paid out of the tax account. Tax Collectors should pay (out of pocket) or charge expenses and the County will reimburse them. The account should carry a zero balance, therefore not allowing these checks to be written from the account.

- 13. Affidavit:** In accordance with the Local Tax Collection Law, Section 8, each tax collector is required to sign an affidavit acknowledging that notice has been made to each taxable parcel within the tax duplicate. See Exhibit I for an example of the affidavit. This Affidavit must be signed and received by the Controller's Office prior to the County releasing the first commission check for each tax year.
- 14. Criminal History Record Information:** In accordance with Act 48 of 2015, an individual who is elected to the office of tax collector for the term of office beginning January 1, 2016, shall submit a report of criminal history record information from the Pennsylvania State Police to the municipality for which the tax collector was elected before the individual is scheduled to take the oath of office.
- 15. Oath:** Tax Collectors are required to take an oath at the beginning of each term, as per the PA State Tax Collector Manual. A District Magistrate or the Clerk of Courts can administer the oath. After the oath is administered it is required to be filed with the Clerk of Courts, a filing fee will apply and is the responsibility of the Tax Collector. Beginning with the 2018 term, the Clerk of Courts office is requiring tax collectors to show proof that they are a qualified tax collector by presenting their qualified certificate at the time of filing.
- 16. Deputy:** In accordance with Act 164 of 2014 Tax Collectors are required to appoint a deputy to at least serve in the event of an incapacitation of the Tax Collector. The deputy must be approved by the Municipality and Surety Company. After approval, the deputy must be added as a signer on the Tax Collector bank account. A copy of the fully approved deputy form will be sent to the Tax Collector at the beginning of their term.
- 17. Qualified Tax Collector:** In accordance with Act 48 of 2015 beginning January 1, 2017, if an individual is newly elected or appointed to the position of tax collector they will be required to take the basic training program and pass the basic qualification examination to become a qualified tax collector before taking the oath of office.
- 18. Continuing Education Credits:** In accordance with Act 48 of 2015 beginning January 1, 2017, all tax collectors will be required to earn two continuing education credits per term which must be satisfied prior to the last year of their term. For the 2018-2021 term credits must be earned by the end of 2020.
- 19. Tax Periods:** The following dates have been adopted by Cambria County for the collection of the Real Estate Taxes for all municipalities in Cambria County:

Discount	March 1 <sup>st</sup> to April 30 <sup>th</sup>
Face	May 1 <sup>st</sup> to June 30 <sup>th</sup>
Penalty	begins July 1 <sup>st</sup>

- 20. Interims:** The following dates reflect the Fall Interim collection periods for County Real Estate Taxes only:

Discount	July 1 <sup>st</sup> to August 31 <sup>st</sup>
Face	September 1 <sup>st</sup> to October 31 <sup>st</sup>
Penalty	begins November 1 <sup>st</sup>

The Interim balance to collect should be reported on the first weekly report following the Interim Bill date. The total amount of Interims should be included on line 3a Additions/Increases of the Weekly Report and subsequent Monthly Report. Interim payments should be reported as received and can be combined with regular collections for the current tax year.

Please keep in mind that Fall Interims have a different collection period than regular collections. Therefore, when you are figuring your penalty amount you must reduce the balance to collect by any uncollected fall



interim balances. If fall interims are not paid by October 31<sup>st</sup> penalty will be added.

Spring Interims will have a different collection period and are for the prior year taxes, i.e. 2018 taxes will be collected in 2019. The following dates reflect the Spring Interim collection periods for County Real Estate Taxes:

Discount	March 1 <sup>st</sup> to April 30th
Face	May 1 <sup>st</sup> to June 30th
Penalty	begins July 1st

The Interim balance to collect should be reported on the first weekly report following the Interim Bill date. The total amount of Interims should be included on line 3a Additions/Increases of the Weekly Report and subsequent Monthly Report. Interim payments should be reported as received and can be combined with regular collections for the current tax year.

## **21. Bankruptcy Notice:**

There are three types of bankruptcies, Chapter 7, Chapter 11, and Chapter 13. Should you receive a Chapter 11 or Chapter 13 Bankruptcy notice for one of your taxpayers you need to file a Proof of Claim. Review the noticed received for the deadline for proof of claim. If the deadline is before your school taxes are issued you will need to file a proof of claim for the County and Municipality taxes and then an amended claim for the school taxes. Should you have any questions about completing proof of claim notices please contact JoAnne at (814) 472-1445. If you receive a Chapter 7 notice, JoAnne advises not to file a proof of claim. Further, the Bankruptcy notice will typically come from the Western District of PA Court, if you receive one from another court please contact JoAnne for more information.

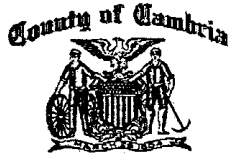
**Any questions regarding the tax collectors policies should be addressed to the Tax Collector Auditor, Emily Krug at 472-1627.**

**EXHIBIT A**  
**Commissioner's Resolution**

COMMISSIONERS

*P.J. STEVENS*  
PRESIDENT

*MILAN GJURICH*  
*WILLIAM G. HARRIS*



*ROBERT A. SHAHADE*  
SOLICITOR

*MICHAEL GELLES, IV*  
CHIEF CLERK/FINANCE DIRECTOR

**Office of County Commissioners**

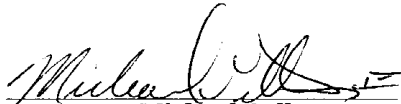
200 South Center Street  
Ebensburg, PA 15931  
(814) 472-5440

January 13, 2005

**Commissioners in session. P.J. Stevens, Milan Gjurich and William Harris present.**

**Motion was made by Commissioner Harris to approve the resolution effective January 13, 2005, Tax Collectors shall pay over, on or before Thursday of each week to the Treasurer of Cambria County, all monies collected as County Taxes during the previous week. Tax Collectors are also required to provide the Controller's office with the County weekly return and the County weekly list, March through June and every other week for the remainder of the year.**

**Motion was seconded by Commissioner Gjurich and passed unanimously.**

  
**Michael Gelles, IV**  
Chief Clerk

**Certified this  
13<sup>th</sup> Day of  
January, 2005**

## **EXHIBIT B**

**YEAR** \_\_\_\_\_ **COUNTY WEEKLY RETURN** **Week Ending** \_\_\_\_\_

\_\_\_\_\_ **TAX COLLECTOR OF** \_\_\_\_\_ **(District)**

<b>ITEMS</b>		<b>Real Estate</b>	
1. Amount of Duplicate Uncollected - (Beginning Balance)			
2. Add Penalty / Penalty Period (one time)			
3a. Additions/Increases			
3b. Strike-offs/Decreases			
4. Total Uncollected Duplicate			
5. Face			
6. Less Rebate (discount)			
7. Plus Penalty			
8. Less Credit Vouchers			
9. Total Forwarded to County			
10. BALANCE TO COLLECT (Line 4 Less Lines 5 & 7)			

1 Copy for County Treasurer

1 Copy for County Controller

1 Copy for Tax Collector

**TAX COLLECTOR SIGNATURE**

This form is a triplicate

line 1 - Amount of uncollected taxes

line 2 - Only do this once (1) a year. At the beginning of penalty period, take 10% of line 1 less any Fall interim balance to collect

line 3a - Put on this line any increases or additions received from the Assessment Office, please list the control #'s to the right

line 3b - Put on this line any strike-offs or decreases received from the Assessment Office, please list the control #'s to the right

line 4 - Sum of lines 1, 2, & 3

line 5 - Face amount

line 6 - Discount amount (if in discount period)

line 7 - Penalty amount (if in penalty period)

line 8 - Credit Voucher amount (if applicable for period)

line 9 - Amount of check turned over to the County

line 10 - During Discount - (line 4 - line 5)

- During Face - (line 4 - line 5)

- During Penalty - (line 4 - line 5 - line 7)

Blank returns are available in the Controller's Office, we also have this as an electronic excel file that can be emailed to you.

**EXHIBIT C**

(Example only - please contact the Controller's office for copies of the actual form)

WEEKLY LIST OF COLLECTIONS ON TAX DUPLICATE FOR

FOR THE WEEK OF:

[illegible]

SIGNATURE OF TAX COLLECTOR

# OF PARCELS COLLECTED

You may pick up blank lists in the Controller's Office, we also have this as an excel file that can be emailed to you.

Adopted: August 1, 1996

Revised: January 15, 2020

## **EXHIBIT D: COUNTY MONTHLY REPORT**

Tax Collector's Monthly Report to Taxing Districts														
For the Month of _____				Taxing District _____										
	<u>Real Estate</u>	<u>Interim/Other</u>	<u>Per Capita/Other</u>	<u>Other</u>										
<b>A. Collections</b>														
1. Balance Collectable - Beginning of Month														
2A. Additions: During the Month ( * )														
2B. Deductions: Credits During the Month - (from line 17)														
3. Total Collectable	\$ -	\$ -	\$ -	\$ -										
4. Less: Face Collections for the Month														
5. Less: Deletions from the List ( * )														
6. Less: Exonerations ( * )														
7. Less: Liens/Non-Lienable Installments ( * )														
8. Balance Collectable - End of Month	\$ -	\$ -	\$ -	\$ -										
<b>B. Reconciliation of Cash Collected</b>														
9. Face Amount of Collections - (must agree with line 4)														
10. Plus: Penalties														
11. Less: Discounts														
12. Total Cash Collected per Column	\$ -	\$ -	\$ -	\$ -										
13. Total Cash Collected - (12A + 12B + 12C + 12D)				\$ -										
<b>C. Payment of Taxes</b>														
14. Amount Remitted During the Month ( * )														
Date	Transaction #	Amount	<b>TOTAL ALL TAXES</b>											
		Total	\$ -											
15. Amount Paid with this Report Applicable to this Reporting Month		Transaction #												
16. Total Remitted This Month			\$ -											
17. List, Other Credit Adjustments ( * )														
Parcel #	Name	Amount												
		Total	\$ -											
18. Interest Earnings (if applicable)		\$ _____												
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p style="text-align: center;"><u>TAXING DISTRICT USE (OPTIONAL)</u></p> <p>Carryover from Previous Month</p> <p>Amount Collected This Month</p> <p>Less Amount Paid this Month</p> <p>Ending Balance                      \$                      -</p> </div> <div style="width: 50%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Tax Collector</td> <td style="width: 50%; text-align: center;">Date</td> </tr> <tr> <td colspan="2" style="text-align: center;">I verify this is a complete and accurate reporting of the balance collectable, taxes collected and remitted for the month.</td> </tr> <tr> <td colspan="2" style="text-align: center;">Received by (taxing district): _____</td> </tr> <tr> <td style="text-align: center;">Title: _____</td> <td style="text-align: center;">Date: _____</td> </tr> <tr> <td colspan="2" style="text-align: center;">I acknowledge the receipt of this report.</td> </tr> </table> </div> </div>					Tax Collector	Date	I verify this is a complete and accurate reporting of the balance collectable, taxes collected and remitted for the month.		Received by (taxing district): _____		Title: _____	Date: _____	I acknowledge the receipt of this report.	
Tax Collector	Date													
I verify this is a complete and accurate reporting of the balance collectable, taxes collected and remitted for the month.														
Received by (taxing district): _____														
Title: _____	Date: _____													
I acknowledge the receipt of this report.														

\*\* See Section labeled “Weekly Returns/Monthly Reports” for instructions on how to complete the monthly report.

# **EXHIBIT E**

## **SAMPLE Credit Voucher**

**TAMRA W. FORGAN, C.P.E.**  
CHIEF ASSESSOR

**BARRY C. SEGGEAR, C.P.E.**  
ASSISTANT CHIEF ASSESSOR



200 South Center Street  
Ebensburg, PA 15931  
Phone: (814) 472-1451  
FAX: (814) 472-6573

### **ASSESSMENT OFFICE**

April 13, 2012

To: Patrick T. Torchia  
4751 Mt. Carmel Dr.  
Windber, PA 15963

CREDIT VOUCHER  
Court Case 2010-5025  
Torchia Patrick & Anthony Shuhayda  
Map# 62-31-117  
Control# 62-119458  
Assessed Value 98300

These calculations are being provided to you as a courtesy. Verify and adjust as needed for each year's billing when required. Enclosed is a copy of the court order and receipts as of this date. Notice that the credits for 2012 and 2013 are to be split between the two years. Bill for additional amounts needed in 2012 and 2013.

STARTING CREDIT: COUNTY 4313.25, MUNICIPALITY 1992.14, SCHOOL 11457.70

CREDIT	YEAR 2011	CREDIT	YEAR 2012	CREDIT	YEAR 2013
County	3189.83	County	561.71	County	561.71
Municipal	1205.40	Municipal	393.37	Municipal	393.37
School	8473.46	School	1492.12	School	1492.12

\_\_\_\_\_  
TAMRA FORGAN C.P.E.  
Chief Assessor

U:\Shared\Tam\Appeal Board Credits\Torchia Patrick 62-31-117\Torchia 62-31-117 Credit Voucher 2011 and 2012 and 2013.doc

**EXHIBIT F (Page 1)**  
**EXAMPLE (If Credit Voucher is less than Bill Amount)**  
**Processing Credit Vouchers - Posting to County Weekly Lists**

WEEKLY LIST OF COLLECTIONS ON TAX DUPLICATE FOR					
Upper Yoder Township					
FOR THE WEEK OF: <b>May 12 - 18, 2013</b>					
DATE	BILL #	TAXPAYER	FACE	DISC/PEN	COLLECTED
5/13/2013	8	Jones, Geroqe	400.00	8.00	392.00
5/13/2013	15	Smith, David	300.00	6.00	294.00
5/15/2013	9	Hall, John	220.00	4.40	215.60
5/16/2013	32	Torchia, Patrick	2,899.85	58.00	2,841.85
		Torchia (CREDIT)			(561.71)
5/16/2013	99	Michaels, Joyce	350.00	7.00	343.00
		TOTAL	<b>4,169.85</b>	<b>83.40</b>	<b>3,524.74</b>
SIGNATURE OF TAX COLLECTOR				4	
				# OF PARCELS COLLECTED	

**EXHIBIT F (Page 2)****EXAMPLE (If Credit Voucher is less than Bill Amount)**  
**Processing Credit Vouchers - Posting to County Weekly Return**

<b>YEAR</b>	2013			<b>COUNTY WEEKLY RETURN</b>			<b>Week Ending</b> 5/12-5/18/13		
Karen Howell				<b>TAX COLLECTOR OF</b>			Upper Yoder Township <b>(District)</b>		
<b>ITEMS</b>						<b>Real Estate</b>			
1. Amount of Duplicate Uncollected - (Beginning Balance)						152,823.59			
2. Add Penalty / Penalty Period (one time)									
3a. Additions/Increases									
3b. Strike-offs/Decreases									
4. Total Uncollected Duplicate						152,823.59			
5. Face						4,169.85			
6. Less Rebate (discount)						83.40			
7. Plus Penalty									
8. Less Credit Vouchers						561.71			
9. Total Forwarded to County						3,524.74			
10. BALANCE TO COLLECTOR (Line 4 Less Lines 5 & 7)						148,092.03			
1 Copy for County Treasurer									
1 Copy for County Controller									
1 Copy for Tax Collector									
						<b>TAX COLLECTOR SIGNATURE</b>			



## EXHIBIT G

### Assessment Appeals and Taxes Paid Under Protest

#### Taxpayer

- Paying under protest occurs when a taxpayer is unhappy with their assessed value.
- A taxpayer must indicate on their check or in writing that they are paying under protest.
- Paying under protest will not initiate an appeal of their assessment with the Board of Assessment Appeals.
- An appeal does not need to be filed first to pay under protest.
- If an appeal was filed then it is advisable that the taxpayer pays under protest.

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#### Taxpayer, cont.

- If a taxpayer is unhappy with their assessed value they may file an appeal with the Board of Assessment Appeals (the Board).
  - All annual appeals must be filed properly with the Board no earlier than 9:00 AM, prevailing time, February 1 and not later than 4:00 PM, prevailing time, August 1.
- If a taxpayer receives notification of a change of assessment or an interim assessment, the appellant has 40 days from the date of notice to appeal to the Board.

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#### Taxpayer, cont.

- All appeals shall be filed on forms furnished by the Board and shall be signed by or in the name of the record owner.
- If a taxpayer is serious about appealing their assessed value they should be advised to contact the Assessment office to have a full understanding of the process.
- The Rules and Regulations Governing the Board of Assessment Appeals can be found on the County's website under the Tax Assessment Office.

#### Tax Collector

- The tax is collected 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.
  - I suggest that you mark your duplicate that said tax was paid under protest.
  - You should also indicate on your Weekly Return & Weekly List the parcel(s) that were paid under protest.

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#### Taxing District

- The taxing district is required to segregate 25% of the amount of the tax paid in a separate account until the appeal is resolved.
- If an appeal is never filed by the taxpayer the funds are transferred at the beginning of the following year.
  - For example if Joe Smith pays his 2017 taxes under protest 25% is retained in an account until February 2018, if no appeal was filed the 25% is transferred out of the account.

5

#### Taxing District, cont.

- If an appeal was filed the segregated funds remain in the account until a ruling is made.
- If the taxpayer win's their appeal and a refund is issued, the segregated funds are used to offset the refund amount.

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**EXHIBIT I**  
**Qualified Assessment Changes**

**AMENDED RESOLUTION OF THE BOARD OF COMMISSIONERS  
OF THE COUNTY OF CAMBRIA, PENNSYLVANIA**

**Resolution No. 2007-DPC2**

**Date of Adoption: April 27, 2007**

**WHEREAS**, the Pennsylvania Local Tax Collection Law provides that expenses of the local tax collector for printing, postage, and data processing are expenses that are to be borne by the taxing districts.

**WHEREAS**, the local tax collectors are prohibited from deducting the costs or expenses due from the tax monies collected.

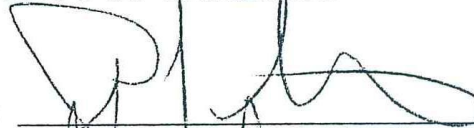
**NOW, THEREFORE, BE IT RESOLVED THAT** the Commissioners of Cambria County, in reliance on the Pennsylvania Local Tax Collection Law, effective for tax duplicates issued in 2007, hereby authorize local tax collectors to submit, by warrant or requisition, for the cost per data reprocessing or recalculation of inaccurate tax duplicates that originated in the Cambria County Tax Assessment Office or assessment changes that result in the issuing of a new tax bill or duplicates that they receive that have been processed by the Cambria County Tax Assessment Office in error for the sum of \$5.00 per parcel or for an amount that the Commissioners may establish from year-to-year by Resolution. Cambria County will not be responsible for errors caused by an outside printer or processor. The local tax collector shall forward the warrant or requisition to the Chief Clerk of Cambria County for payment.


**ENACTED** at a regularly scheduled public meeting of the Board of Commissioners of Cambria County, Pennsylvania, held the 27<sup>th</sup> day of April, 2007, a quorum being present.

ATTEST:

  
Michael Gelles, IV, Chief Clerk

COUNTY OF CAMBRIA:

By:   
P.J. Stevens, President Commissioner

By:   
Milan Gjurich, Commissioner

By:   
William G. Harris, Commissioner

See **Other Tax Info** tab for what qualifies as a Qualified Assessment Change and form to complete.

## **EXHIBIT H**

### **Affidavit for Notices Sent**

#### **AFFIDAVIT**

I, \_\_\_\_\_, the Tax Collector for \_\_\_\_\_ voluntarily state under the pains and penalties of perjury, the following:

1. Section 6 of the Local Tax Collection Law Act, regarding Notices of Taxes, states in relevant part: "the Tax Collector...shall within 30 days after receiving the tax duplicate...notify every taxable whose name appears on such duplicate." Furthermore, "such notice shall be mailed or delivered to the last known post office address of each said taxable."
2. I have fully complied with the aforesaid notice provisions of the Local Tax Collection Law, Act of May 25, 1945, P.L. 1050, No. 394, and all amendments through January 1, 2005.
3. Compliance with the above notice provisions is effective for the \_\_\_\_\_ tax year.

DATE: \_\_\_\_\_

\_\_\_\_\_  
Tax Collector Name  
Taxing District Tax Collector

\*The Affidavit is sent to the Tax Collectors on a yearly basis by the Controller's Office

I, \_\_\_\_\_, Tax Collector of  
\_\_\_\_\_, have read and understand  
the above Controller's Office Tax Collectors Policies adopted August 1, 1996 and revised  
as of October 31, 2017.

**Signature:**

**Date:**

**Please sign and return this page to the Controller's  
Office.**