ACT 48 OF 2015 (HOUSE BILL 823) - WHAT YOU NEED TO KNOW

Amends Section 4 Bonds of Tax Collectors

 Adds language that the approval of the deputy by the surety shall be provided to each taxing district served by the tax collect and shall not be required to be filed with the clerk of the court of common pleas

• Amends Section 4.1 Basic and Continuing Education Programs for Tax Collectors to say "Interim" Basic and Continuing Education Programs for Tax Collectors

- Took effect immediately and expires December 31, 2016
- Eliminates the mandatory continuing education requirement for tax collectors for 2015 and 2016

Amends Section 4.5 Criminal History Record Information

- Adds language regarding an individual who is elected to the office of tax collector for the term beginning 1/1/16, the tax collector shall submit a report of criminal history record to the municipality before the individual is scheduled to take the oath of office, if not provided by said date the office is deemed vacant
- Adds language regarding appointment of an individual to fill vacancy, shall provide to taxing districts the same information required to file petition within 30 days of appointment
- Adds the language "This section shall not apply to an individual filling a nomination petition or papers for a second or subsequent term in the office of tax collector"

Adds Section 4.6 Permanent Basic and Continuing Education Programs for Tax Collectors

- Will take effect January 1, 2017
- Maintains the same requirements as Act 164 of 2014 with the following changes:
 - Adds that four tax collectors who are not part of the Statewide association are included in the development of the Basic and Continuing Education training
 - Adds additional courses of training such as Assessment
 - Adds that the fee for the qualified training program and testing may not in aggregate exceed \$250.
 - Changes the continuing education credit requirement to 2 hours of mandatory continuing education during a four year term.
 - Adds "attendance at an annual meeting of the Pennsylvania State Tax Collectors' Association or a similar organization that includes an educational component shall qualify as one hour of continuing education"
 - Renewal of qualification shall be completed prior to the tax collector's final year in office.
 - Changed that the Department of Community and Economic Development, not the tax collector, will issue a copy of the qualified tax collector certificates to the municipality or political subdivision within 30 days of issuance of original certificate and renewal.

Amends Section 22 Deputy Tax Collectors

- Adds that the surety bond entered into by the tax collector in section 4 shall also be deemed to cover all taxes collected by the deputy tax collector. Any claims made on the bond arising from the actions of a deputy tax collector shall become the responsibility of the tax collector.
- Clarifies that at a minimum at the beginning of the tax collectors term, a tax collector shall, with the approval of the <u>municipality</u> for which elected, and the bonding company, appoint an individual as a deputy
- Adds that the tax collector shall provide a copy of the appointment of the deputy to each taxing district served by the tax collector

Permanent Basic and Continuing Education Programs for Tax Collectors requirements:

- On January 1, 2017 you will be considered a Qualified Tax Collector
- You will <u>not</u> be required to sit for or pass the Qualified Tax Collector exam; this is only for newly elected or appointed tax collectors after January 1, 2017.
- You <u>must</u> earn 2 hours of mandatory continuing education credits during your four year term
- Renewal shall be completed before your final year in office, if renewal is not completed you will be ineligible to be placed on the ballot for the next term.