

Cambria County Tax Collector Newsletter



NOVEMBER 2015

A MESSAGE FROM THE CONTROLLER

It seems as if I just wrote to you but again here we are preparing to close out 2015. It has been an interesting and challenging year from the County end of things. I must say though that we have had exceptional cooperation from all of you. This year we have tried to expand our trainings through our seminars as a result of Act 164 of 2014. We encourage you to get more involved and request any subject of interest that you would like to hear a presentation on. Once again the cooperation between you and my Staff has been outstanding, and I would like to thank each and every one of you and extend my appreciation to my dedicated Staff on another year of excellent work.

As I have been the County Controller for the past 12 years I thank you for all the interaction that you and I have had as we perform our duties. May God continue to bless you and your families as we all enjoy changing of the seasons and the beauty each brings to us.

Best Wishes Always,
Ed Cernic, Jr. & Staff



CONTACTS

Controllers Office: 472-1620

Ed Cernic, Jr. – Controller: 472-1630

Emily Krug – Auditor: 472-1627 or ekrug@co.cambria.pa.us

Pam Paronish – TC Assistant: 472-1620
pparonish@co.cambria.pa.us

Assessment Office: 472-1453

Tax Claim: 472-1441



EXPENSE REIMBURSEMENT REQUESTS

To create more uniformity with the expense reimbursement requests we have created an expense reimbursement request form. Beginning in 2016, in order to receive reimbursement for your expenses this form **must** be utilized. We have included a copy of the form with this newsletter. To obtain an electronic copy please contact Emily. The county reimburses for Checks, Deposit slips, Postage, Envelopes and Real Estate Tax Bill Printing (Infocon's invoice). All expense requests must be submitted by December 31st of the current tax year and accompanied by an original receipt or invoice. If you have any expenses for the 2015 tax year please submit them ASAP.

YEAR END CLOSEOUT SCHEDULING

It is **imperative** that you schedule your closeout appointment so that we are able to process everyone in a timely manner.



The first possible day to closeout will be Monday, January 4th and the last day is Friday, January 15th, all tax collectors must be closed out by 1/15/16, as required by **Act 104 of 2000**. Appointments are available between 9:00 AM and 3:30 PM, in half hour intervals, unless you feel you need more time. **All tax collectors are required to call or email Pam one day prior to your scheduled appointment to verify the ending balance.**

Please call to schedule your appointment at 472-1620 weekdays between 9:00 AM and 4:00 PM or you can email Pam at pparonish@co.cambria.pa.us.

REPORTING ASSESSMENT CHANGES

Assessment changes should be reported on your weekly return as soon as they are received from the Assessment Office. Further, it is important that the control numbers associated with the changes are reported on the weekly return as well. It can be confusing, especially with the tax collection programs, to identify what assessment changes are being applied unless some indication is included. We have had situations where changes were overlooked, at first, because a tax collector had an increase and decrease for the same amount and applied both on the same weekly return. Because the net effect to the balance to collect was zero we did not catch the changes until later in the year. This is especially helpful to Pam when she is entering the weekly returns during discount. If you have any questions please contact Pam.

FROM THE TAX CLAIM BUREAU

Jo Anne Ranck

A recent article in the Tribune Democrat “Cambria may sell unpaid tax claims” has led to many calls to the Tax Claim Office. (Friday, October 9, 2015-front page) I would like to take the time to try and explain what the Commissioners may be undertaking.

Your unpaid claims will be turned over to Tax Claim in the usual manner and Tax Claim will collect the taxes as they always have. The difference will be a company called Northwest Pennsylvania Incubator Association will pay the County upfront, a percentage of the “county taxes” turned over. Whenever Tax Claim collects the delinquent taxes, we will pay Northwest Pennsylvania Incubator Association instead of the County.

So if you get any questions concerning “the sale of tax claims”, please inform everyone that Tax Claim has not changed in any manner. Claims will be collected and sold exactly as before.

Tax Claim will have a face change in the office at the end of the year. Cathy O’Leary, who has been our Title Abstractor and Judicial Sale Specialist for the past 15 years, will be retiring. Cathy has been a real asset to Tax Claim and will be sorely missed. We wish to thank her for being an excellent employee and wish her the Best Retirement Ever!

Tax Claim would also like to wish all of you a Wonderful & Blessed Holiday Season! See you in January 2016 and don’t hesitate to call if you have any questions. We expect to send return packets out in the middle of November.

Let’s Celebrate!

We would like to welcome Veronica Clites, Lorain Borough and Jeanine Matse, Southmont Borough to the world of tax collecting! Veronica took over in December 2014 and Jeanine took over in May for Jill Magistro who resigned after accepting a new job to be closer to her grandchildren!



The following tax collectors have reached significant milestones this year.

5 years: Robert Brezocec, East Conemaugh Borough; Natalie Urban, Lower Yoder Township; Toni Zalisnock, Northern Cambria Borough; Maureen Clark, Westmont Borough. **10 years:** Michele Bernard, Hastings Borough. **20 years:** Debra Wade, Sankertown Borough; Tina Harclerode, Scalp Level Borough; Susan Andrykovitch, Summerhill Borough. **25 years:** Cindy Mazurak, Susquehanna Township.

Finally we would like to give a special recognition to Janet Hoffman of Daisytown Borough, Janet has been a tax collector for **45 years!**

Thank you all for your dedicated service!

NEWBIES and OLDIES

Tamra Forgan

To begin our career as new assessors, we must complete 90 hours of specific instruction and pass that testing in order to even apply for the state exam to become a licensed Certified Pennsylvania Evaluator. We must then obtain 28 hours of instruction within each two years of licensure. Laws and requirements have changed throughout the years. The Assessors Association of PA has presented Barry Segear the Board of Governors award for 30-39 years in the assessment field. I have achieved the Trailblazer Award for 20-29 years and will get my Governors next year. Kim Deubner will soon get her Trailblazer. We are “Oldies”.

With the retirement of Len Ferenchik and Joe Staruch and the transfer of Sarah Wess, I was lucky to get to hire replacements. We lovingly refer to our new staff as “Newbie’s”. At least that is what you are called until you do something that earns you a nickname. Sometimes I have Newbie One and Newbie Two. Not to be confused with Thing 1 and Thing 2. Welcome Amber Bracken, Christa Buck and Codi Spengler to our ranks. Amber recently passed her state exam and is now licensed. Christa is just finishing her 90 hours and Codi should be attending classes in the spring. Just these steps alone take half a year or more to accomplish and can be quite grueling.

With the passing of the new law and requirement for tax collectors to acquire educational hours, you will have a great opportunity to learn many items pertaining to your profession. I always seem to find new things to learn and marvel at the advancement of technological tools. Our choices have evolved throughout the years with a great selection of classes and instructors. I hope the same for you and your organization. Hang in there Oldies and welcome Newbies.

LAND CERTIFICATES

Beginning with the 2015 tax year the Controller’s Office will no longer be mailing the Land Certificates for the County to you. The Tax Claim Bureau will now be including the County’s with your Municipality and School District which they already mail to you. You will **not** need to provide the County with a copy as the Tax Claim Bureau will already do that. However, you do need to provide a copy to your Municipality and School District.



UNCLAIMED PROPERTY REPORTING

If you have uncashed refund checks from 2012 and prior, you are required to submit these as unclaimed property to the PA Treasury. Unclaimed property reports are due by April 15th. Reissuing a check in the current year that was originally written in 2012 does not eliviate your responsibility to report the check as unclaimed, especially if you have reissued the check on numerous occasions and the check still remains uncashed. There are two reports that you will need to complete AP-1 and AP-2, both forms and directions on how to complete them can be found at www.patreasury.gov or by contacting Emily.

WEEKLY AND MONTHLY REPORTS

During my audits I have noted that our Office has not been receiving weekly and monthly reports as requiried.

Based on the January 13, 2005 Commissioner's Resolution "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 Controllor'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." If during the penalty period you have a little or no collections, you are still required to make a report to our office bi-weekly. If you have no collections you can either call or email Pam.



According to the State Tax Collector Manual, based on Act 104 of 2000, "The tax collector is required to make periodic reports to the taxing district. These reports are due by the tenth day of each month for the previous month's activity." Even if during the penalty period you have no collections for the month you are still required to submit a monthly report to our Office.

If during my audit I note that our Office is not receiving reports as required you will receive a letter reminding you of the requirements. If during subsequent audits, reporting does not improve a comment will be included in your final report.

USEFUL WEBSITES

PA Department of Community and Economic Development (DCED): community.newpa.com, note this is a new address. You can still go to newpa.com however I've found it somewhat difficult to navigate to the local government page from there.

Cambria County's: cambriacountypa.gov, to find the Controllers page, at the top hover over Departments and then click Controllor Office. At the bottom of the page click on Tax Collectors. I have placed numerous items for your benefit here.

PA General Asseblly: www.legis.state.pa.us, here is where you can search for House and Senate Bills. You can also subscribe to be notified when action is taken on bills.

2016 AUDIT SCHEDULE

The following tax collectors are to be audited during 2016, if you would like to schedule your audit early please feel free to call Emily at any time otherwise she will begin calling you to schedule this coming fall.

If 2015 was your first term as tax collector Emily will be contacting you shortly as your audit needs to be completed as soon as possible.

Tax Collector District	Tax Collector
Adams Twp	James Rachael
Allegheny Twp	Betty Mento
Ashville Boro	Therese Perino
Clearfield Twp	Charles Davis
Cresson Boro	Barb Kirby
Daisytown Boro	Janet Hoffman
Dean Twp	Robert Deangelius
East Conemaugh Boro	Bob Bresovok
East Taylor Twp	Mary Vibostok
Ehrenfeld Boro	Beverly Festko
Geistown Boro	Sheri Buchanan
Lorain Boro	Veronica Clites
Loretto Boro	Marianne Stolarski
Nanty Glo Boro	Judy Sherwood
Northern Cambria Boro	Toni Zalisnock
Portage Boro	Joanne Redfern
Scalp Level Boro	Tina Harclerode
Southmont Boro	Janine Matse
Westmont Boro	Maureen Quinn Clark



LEGISLATION TO WATCH

House Bill 160: Tax Collection Fraud Prevention Legislation

This Bill was referred to the Senates Local Government committee on May 13, 2015.

House Bill 1419: Optional Elimination of the Office of Tax Collector

This Bill was referred to the House Local Government committee on June 28, 2015.

Act 48 of 2015 (House Bill 823): Updates to Act 164 of 2014

Included on the back of this page is a synopsis of the changes as a result of Act 48 of 2015. Should you have any questions regarding these changes please feel free to contact Emily.

Happy Thanksgiving



ACT 48 OF 2015 - WHAT YOU NEED TO KNOW

- **Amends Section 4 Bonds of Tax Collectors**
 - Adds language that the approval of the deputy need not 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**
 - **Takes effect October 22, 2015 and expires December 31, 2016**
 - Since Section 4.1 of Act 164 of 2014 took effect on October 22, 2015 also, the approval of this Act rescinds Section 4.1 of Act 164. **Therefore, unless a tax collector has completed the basic training course and passed the basic qualification exam they will not be required to obtain 6 continuing education credits per year.**
- **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 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
 - Removed the provision relating to the cost of criminal history check
 - Add 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 training program and testing may not in aggregate exceed \$250.
 - **Changes the continuing education credit requirement from 6 credits hours per year of term to 2 hours of mandatory continuing education during your 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.**
- **Amends Section 22 Deputy Tax Collectors**
 - Clarifies that at a minimum at the beginning of the tax collectors term, a tax collector shall, with the approval of the municipality 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

*Signed by House on October 5th
Signed by Senate on October 13th
Signed by Governor on October 22nd*