

**DELAWARE TOWNSHIP,  
PIKE COUNTY, PENNSYLVANIA  
RESOLUTION NO. 2020-02**

**AND NOW, this** 8 **day of** January, **2020**, at a regularly scheduled and advertised meeting of the Delaware Township Board of Supervisors,

**WITNESSETH:**

**WHEREAS**, the Local Tax Collection Law, 72 P.S. §5511.1 et seq, provides for Tax Collection in the Township; and,

**WHEREAS**, the Local Tax Collection Law, 72 P.S. § 5511.1 et seq., outlines procedures relative to tax collection in the Township; and,

**WHEREAS**, The Local Tax Collection Law, specifically 72 P.S. § 5511.25, provides that the tax collector shall keep a correct account of all moneys collected by the tax collector as taxes under the authority of any duplicate or duplicates in his/her possession. The tax collector shall mark "paid" on each duplicate, at the name of each taxable, the amount of taxes paid and the date on which payment was made.

The tax collector shall on or before the tenth day of each month, or more frequently if required by ordinance or resolution of the taxing district, provide a true, verified statement, in writing on a form approved by the Department of Community and Economic Development, to the secretary or clerk of the taxing district or, in the case of cities of the third class, to the director of accounts and

finance for all taxes collected for such taxing district during the previous month or period, giving the names of taxables, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied. The tax collector shall include with each statement made under this section a reconciled monthly tax collector's report for each type of tax collected for each taxing district. The report shall be reconciled from the tax duplicates to the amount of taxes remaining to be collected. A taxing district may require the elected tax collector to provide it with additional information supplementing that set forth on the form approved by the Department of Community and Economic Development.

If a tax collector does not provide the statement, including the reconciled reports, within the prescribed period, the taxing district may impose a late filing fee in accordance with this section. Such fee shall not exceed twenty dollars for each day or part of a day, excluding Saturdays, Sundays and holidays, for the first six days that a statement with reconciled reports is overdue, and such fee shall not exceed ten dollars for each day or part of a day, excluding Saturdays, Sundays and holidays, for each day after such sixth day that a statement with reconciled reports is overdue. The maximum fee payable with respect to a single statement with reconciled reports shall not exceed two hundred fifty dollars. If a taxing district determines that there is a reasonable cause for failure to timely file the statement with reconciled reports under this section, the taxing district may waive the late filing fees. A taxing district shall receive an overdue

statement with reconciled reports even if any late filing fee due has not been paid, but the statement with reconciled reports shall not be considered filed until all fees have been paid. No further late filing fees shall be incurred, notwithstanding the fact that the statement with reconciled reports is not considered filed.

The collector shall pay over on or before the tenth day of each month, or more often if required by ordinance or resolution of the taxing district, to the treasurer of the taxing district all moneys collected as taxes during the previous month or period and take his/her receipt for the same.

The tax collector shall, at any time on demand of any taxing district, exhibit any duplicate in his possession showing the uncollected taxes as of any date; and

**WHEREAS**, the Township desires to more fully outline the responsibilities of the Township Tax Collector;

**NOW THEREFORE**, it is hereby resolved as follows, to wit:

**RESOLVED**, that the Township Tax Collector shall provide a true, verified statement, in writing on a form approved by the Department of Community and Economic Development to the Secretary of the Township by the tenth day of each month; and

**RESOLVED**, that should the Township Tax Collector not provided the statement, including the reconciled reports by the tenth day of each month, the Township Tax Collector shall be subject to a late fee of ten (\$10.00) dollars per

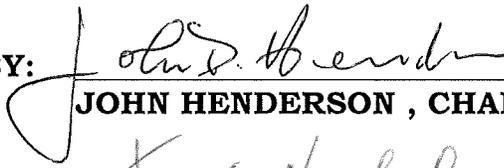
day with the maximum fee payable with respect to a single statement with reconciled reports being two hundred fifty (\$250.00) dollars; and

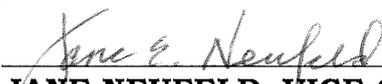
**RESOLVED**, that should the Township determine that there is reasonable cause for failure to timely file the statement with reconciled reports, the Township may waive the late filing fees; and

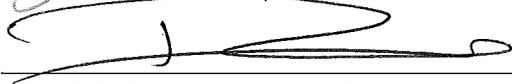
**RESOLVED**, that nothing in this Resolution shall be construed to conflict with any law, statute or code of the Commonwealth of Pennsylvania nor the United States of America.

**ENACTED** this 8 day of January, 2020, at the regular meeting of the Board of Supervisors of Delaware Township, Pike County, Pennsylvania.

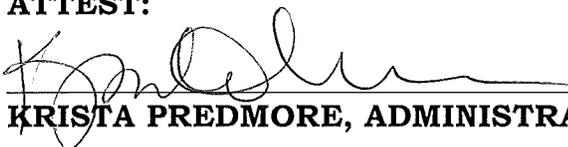
**BOARD OF SUPERVISORS OF DELAWARE TOWNSHIP:**

BY:   
\_\_\_\_\_  
**JOHN HENDERSON , CHAIRMAN**

  
\_\_\_\_\_  
**JANE NEUFELD, VICE-CHAIRMAN**

  
\_\_\_\_\_  
**RICK KOEHLER, SUPERVISOR**

**ATTEST:**

  
\_\_\_\_\_  
**KRISTA PREDMORE, ADMINISTRATOR**