

BOROUGH OF TOPTON
BERKS COUNTY, PENNSYLVANIA

Ordinance No. 01-2022

AN ORDINANCE OF THE BOROUGH OF TOPTON, BERKS COUNTY, PENNSYLVANIA, AMENDING ORDINANCE NO. 5-1984, TITLED THE "TOPTON LOCAL TAX COLLECTOR REPORTING AND PAYMENT ORDINANCE" TO AMEND THE DEFINITION OF "TAXES" TO INCLUDE ALL TAXES LEVIED AND ASSESSED BY THE BOROUGH; TO ADD REQUIRED DETAIL FOR THE CONTENT OF THE TAX COLLECTOR'S REPORT, AND TO RATIFY AND CONFIRM CURRENT PRACTICES OF COMPENSATION AND REIMBURSEMENT OF COSTS OF THE TAX COLLECTOR

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Tipton, Berks County, Pennsylvania, at a regular public meeting held this 10th day of January, 2022, as follows:

Section 1. Amendment of Ordinance No. 5-1984. Borough of Tipton Ordinance No. 5-1984, titled the "Tipton Local Tax Collector Reporting and Payment Ordinance" is hereby amended as follows:

a) Section 2, titled "Definitions," is amended to repeal the definition of "Taxes" found in Section 2(c) in its entirety, and replace said definition as follows:

c) Taxes. Taxes shall include all taxes levied and assessed by the Borough, including but not limited to: real estate, per capita, fire, and ambulance/emergency medical services.

b) Section 3, titled, "Tax Collection and Reporting Schedule," is repealed in its entirety, and replaced as follows:

Section 3. Tax Collection and Reporting Schedule; Tax Collector Compensation.

a) Payment Reporting Schedule. The Tax Collector for the Borough, for the months of March, April, and May of each calendar year, shall furnish a report to the Borough Treasurer by the tenth (10th) day of each of the aforesaid months, and during the aforesaid period, the Tax Collector shall remit to the Borough Treasurer all monies received during the preceding week on each Friday of the aforesaid months of March, April, and May of each calendar year. During every other month of the year, namely June, July, August, September, October, November, December,

January, and February, the Tax Collector shall furnish a report by the tenth (10th) day of each of the aforementioned calendar months and remit to the Borough Treasurer all monies received from the last payment date on the tenth (10th) day of each month. All reports provided by the Tax Collector under this Section shall be true and verified reports to the Borough Treasurer.

i) Such reports shall set forth the names of the taxable person, the amount collected from each person, the discounts granted or penalties assessed to each person, if any, and the total amount of taxes received, discounts granted and penalties applied.

ii) These reports shall be submitted to the Treasurer on a Tax Collector's report form provided by the Borough. The Tax Collector shall also use this form to differentiate between real estate taxes, other taxes and municipal assessments.

b) Required Reports of Tax Collector. The Tax Collector shall provide statements as follows:

i) The Tax Collector shall prepare an annual statement summarizing the taxes collected for the year. The annual statement shall be submitted to the Treasurer on or before the 31st day of January of each year. The annual statement shall be submitted to the Treasurer on the Annual Report form provided by the Borough. All municipal assessments of \$1 or less shall not be billed.

ii) Within sixty (60) days after the close of each calendar year, the Tax Collector shall file an annual report as required by law.

c) Compensation of Tax Collector. The compensation of the Tax Collector is ratified and confirmed, and shall have full force and effect until amended in the future, with compensation as follows:

i) The Tax Collector shall receive a commission of two percent (2%) of all taxes collected during the discount period, and shall receive a commission of five percent (5%) of all taxes collected during the flat rate or penalty period.

ii) The Tax Collector shall provide written tax certifications concerning the payment or nonpayment of Borough real estate taxes upon request by the public. The Tax Collector may assess, collect and retain, as compensation for providing certification of payment or nonpayment of taxes, a fee of Twenty Dollars (\$20.00)

for each such certification provided. In addition, the Tax Collector may charge a fee of Two Dollars (\$2.00) for each duplicate tax bill provided and a fee of Ten Dollars (\$10.00) more than the amount charged by the Tax Collector's financial institution for all returned checks.

iii) In addition to the aforesaid compensation, the Tax Collector shall be paid actual and necessary expenditures for printing, postage, books, blanks, forms and other like items.

Section 2. Full force and effect. The remainder of Ordinance No. 5-1984 not amended by this Ordinance shall remain in full force and effect.

Section 3. Repeal of Ordinances. Any ordinance or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as they are inconsistent with this Ordinance's provisions.

Section 4. Severability. If any article, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase or word in this Ordinance, is, for any reason declared to be illegal, unconstitutional or invalid by any Court of competent jurisdiction, this decision shall not affect or impair the validity of the ordinance as a whole, or any other article, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase, word or remaining portion of the within Ordinance. The Borough Council of the Borough of Topton, Berks County, Pennsylvania, hereby declares that it would have adopted the within Ordinance and each article, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase and word thereof, irrespective of the limitations, restrictions, sentences, clauses, phrases or word that may be declared illegal, unconstitutional or invalid.

Section 5. Effective Date. This ordinance shall become effective on the earliest date permitted by applicable law.

DULY ENACTED AND ORDAINED by the Borough Council of the Borough of Topton this 10th day of January, 2022.

ATTEST:

By: Stacy C. Dillo
Sherry Palinkas, Secretary
Stacy C. Dillo

BOROUGH OF TOPTON
By: Toby Bower
TOBY BOWER, Council President

APPROVED this 10th day of January, 2022.

By: Thomas A. Biltcliff, III
Thomas A. Biltcliff, III, Mayor