

COPY

ORDINANCE - #2013-02

AN ORDINANCE CHANGING THE COMPENSATION FOR THE TAX COLLECTOR AND SETTING FEES FOR FAILURE TO PROVIDE TIMELY REPORTS AND REMITANCES

WHEREAS, the Borough of Yoe, in accordance with the provisions of 72 P.S. 5511.36a; Local Tax Collection Law and Section 36.1 the Local Tax Collection Law, wishes to change the compensation it pays to any newly elected or appointed Tax Collector without effecting the compensation of the current Tax Collector for the current term.

WHEREAS, the Borough of Yoe, in accordance with 72 P.S. 5511.25; Local Tax Collection Law, Section 25, wishes to ensure timely remittance of Borough funds and reports, and set up fees associated with the failure to provide the same in order to provide for more accurate internal accounting controls as recommended by the Borough Auditors.

NOW THEREFORE, be it enacted and ordained, and it is hereby enacted and ordained by the Borough Council of the Borough of Yoe, York County, Pennsylvania as follows:

SECTION I

- A. The Compensation Rate for The Yoe Borough Tax Collector is hereby fixed at rate of three per centum (3%) of the amount collected of Real Estate Taxes.
- B. The effective date of this Section shall be effective immediately upon passage for any subsequent, specially elected or appointed Tax Collector.
- C. The effective date of this Section for any duly elected Tax Collector shall be January 1st, 2018.
- D. This section shall not affect any other fees or compensation the Tax Collector is able to receive by previous ordinances.

SECTION II


- A. The Tax Collector shall provide a true and verified written report on or before the tenth (10th) day of each month on a form approved by the Department of Community and Economic Development, to the

Borough Secretary. The report shall include a reconciliation of the amount of taxes remaining to be collected compiled from the tax duplicates held by the Tax Collector. The Borough may, upon written demand, require the elected Tax Collector to provide it with additional information supplementing that report.

- B. If the Tax Collector does not provide the full and complete report as required by §II, §§A within the prescribed period, the Borough may impose a late filing fee; which fee shall not exceed twenty (\$20) dollars for each day or part thereof, excluding Saturdays, Sundays and holidays, for the first six (6) days that a statement with reconciled reports is overdue, and such fee shall not exceed ten (\$10) dollars for each day or part thereof, excluding Saturdays, Sundays and holidays, for each day after the sixth (6th) day that such report is overdue. The maximum fee payable with respect to a single report shall not exceed two-hundred fifty (\$250) dollars.
- C. The Borough may waive the late filing fees if it determines that there is reasonable cause for the failure to timely file report, as required under this section.
- D. The Tax Collector shall pay all moneys collected as taxes during the previous month to the Treasurer of the Borough on or before the tenth (10th) day of each month.
- E. The effective date of this section shall be immediately upon passage.

BE IT HEREBY ENACTED AND ORDAINED this 6th day of August, 2013, by the Borough Council of the Borough of Yoe, York County, Pennsylvania.

YOE BOROUGH COUNCIL


Attested by: Secretary


President of Council

Approved by: Mayor