

OFFICIAL

BOROUGH OF AVALON

ORDINANCE NO. 1106

AN ORDINANCE REGULATING THE ANNUAL SALARY AND FEES OF THE TAX COLLECTOR OF THE BOROUGH OF AVALON; REGULATING THE DUTIES FOR WHICH THE SALARY IS PAID; PROVIDING FOR OFFICE SPACES; PROVIDING FOR EXPENSES; PROVIDING FOR A CLERK; AND REQUESTING A TAX COLLECTOR'S BOND.

BE IT ORDAINED AND ENACTED by the Council of the Borough of Avalon, and it is hereby ordained and enacted by the authority of the same as follows:

SECTION I: That effective as of and including the first day of January, 1978, and henceforth until repeal of or amendment to this Ordinance, the Tax Collector for the Borough of Avalon shall be paid by the Borough of Avalon an annual salary, payable in monthly installments, according to the following schedule:

For calendar year 1978	\$ 9,000.00
For calendar year 1979	9,250.00
For calendar year 1980	9,500.00
For calendar year 1981	9,750.00

SECTION II. For the annual salary provided above, it shall be the duty of the Tax Collector to collect all of the following taxes levied by the Borough of Avalon: Real Estate Taxes, Wage Taxes and Per Capita Taxes. From the effective date of this Ordinance, the Tax Collector for the Borough of Avalon is to receive no other salaries or commissions for the collection of any of the foregoing Borough Taxes except as enumerated herein.

SECTION III. The Tax Collector, after having collected Ninety-Five (95%) Percent of total amount of Real Estate Taxes levied by the Borough for any one calendar year, shall be paid an additional incentive amount of \$250.00 for each full One (1%) Percent of the total levy collected above Ninety-Five (95%) Percent. No incentive amount will be paid for a cumulative collection of less than One (1%) Percent above Ninety-Five (95%) Percent. No incentive amount will be paid for taxes

collected after they have been liened.

SECTION IV.

The Tax Collector for the Borough of Avalon is to receive a commission of Five (5%) Percent on any and all Real Estate Taxes due the Borough of Avalon collected during any delinquent period and before taxes are liened, which Five (5%) Percent shall be in excess of and over and above the Tax Collector's annual stated salary and incentive amount.

SECTION V.

When requested by any taxpayer or agent of taxpayer to prepare a Certificate of Payment covering the status of prior years' taxes, the Tax Collector is hereby authorized to make a charge of TWO DOLLARS and 50/100 (\$.250) for each such Certificate. The fee shall be paid to the Tax Collector by the person making the request, and shall be retained by the Tax Collector.

SECTION VI.

The Borough of Avalon shall

exonerate the Tax Collector from all uncollected wage taxes and per capita taxes ~~delinquent taxes~~ <sup>within 30 days of acceptance of a list of those</sup> ~~within 60 days of becoming delinquent.~~ <sup>these lists to be submitted to Council</sup>

~~and~~. All such uncollected taxes shall be placed in the hands of the Tax Collector of an independent collection agency selected by Council for the collection thereof.

SECTION VII.

The Tax Collector of the Borough

of Avalon is to be provided space within the Borough Hall of the Borough of Avalon, which the Tax Collector shall use as the Tax Office. Said office space is to include light, heat and janitor service, and there shall be no expense for same borne by the Tax Collector. The Borough of Avalon shall pay one-half (1/2) of the rental value of such office space. Said office is to be a public office and used exclusively and only for public business.

SECTION VIII.

The Borough of Avalon shall pay

one-half (1/2) of the cost of all ordinary expenses for maintaining and supplying the office of Tax Collector, such necessities as postage, printing, forms, telephone, etc. Such ordinary expenses do not include those expenses peculiar to any other taxing body, which peculiar expenses shall be borne One Hundred

(100%) Percent by the taxing body in whose interest that expense is incurred.

SECTION IX.

The Tax Collector shall furnish an appropriate Bond to the Borough of Avalon at the Borough's expense.

SECTION X.

The Borough of Avalon agrees to pay one-half (1/2) of the cost necessary to employ one full time Clerk to assist the Tax Collector. The Borough Council shall employ said Clerk and determine the salary.

SECTION XI. Any Ordinance or part of Ordinance,

or Resolution inconsistent with the provisions of this Ordinance be and the same are hereby repealed.

THIS ORDINANCE ORDAINED AND ENACTED into law in Council this 11<sup>TH</sup> day of February, 1977.

ATTEST:

BOROUGH OF AVALON

Ray P. Costa  
Secretary

BY

Edwin B. Stein  
President of Council

EXAMINED AND APPROVED BY ME

THIS 11<sup>TH</sup> DAY OF FEBRUARY, 1977.

Henry J. Dishmore  
Mayor