

OFFICIAL

BOROUGH OF AVALON

Ordinance No. 1134

AN ORDINANCE OF THE BOROUGH OF AVALON, ALLEGHENY COUNTY, PENNSYLVANIA, ESTABLISHING THE COMPENSATION FOR THE OFFICE OF THE ELECTED TAX COLLECTOR FOR THE BOROUGH OF AVALON FOR THE TERM BEGINNING JANUARY 1, 1982 AND ENDING DECEMBER 31, 1985; PROVIDING FOR THE COLLECTION OF BOROUGH OF AVALON REAL ESTATE TAXES, WAGE TAXES AND PER CAPITA TAXES BY THE ELECTED TAX COLLECTOR; PROVIDING FOR THE ALLOWANCE BY BOROUGH OF AVALON OF CERTAIN EXPENSES FOR THE COLLECTION OF AVALON BOROUGH TAXES; PROVIDING FOR A CLERK AND REQUESTING A TAX COLLECTORS' 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 the elected Tax Collector for the collection of taxes for Avalon Borough shall collect all real estate taxes, wage taxes and per capita taxes which may be levied and assessed by Avalon Borough for and during the term beginning January 1, 1982 and ending December 31, 1985.

SECTION II. That the elected Tax Collector for the collection of all of the aforesaid taxes levied and assessed by the Borough of Avalon shall be paid by the Borough of Avalon for and during the term beginning January 1, 1982 and ending December 31, 1985, as follows:

- (a) A base salary of Ten Thousand Five Hundred Fifty (\$10,550.00) Dollars per year;
- (b) Beginning with January 1, 1983, for the year 1983, an additional sum of Four Hundred (\$400.00) Dollars, making the salary for said year the sum of Ten Thousand Nine Hundred Fifty (\$10,950.00) Dollars;
- (c) Beginning with January 1, 1984, for the year 1984, an additional sum of Four Hundred (\$400.00) Dollars, making the salary for said year the sum of ELEVEN THOUSAND THREE HUNDRED FIFTY (\$11,350.00) Dollars;
- (d) Beginning with January 1, 1985, for the year 1985, an additional sum of Four Hundred (\$400.00) Dollars, making the salary for said year the sum of ELEVEN THOUSAND SEVEN HUNDRED FIFTY (\$11,750.00) Dollars; such base salary, together with the aforesaid increases, to be paid monthly.

(e) In addition to the foregoing, as incentive compensation, the Tax Collector shall be paid, with regard to the Borough of Avalon's REal Estate Tax Collections only, the sum of Three Hundred Fifty (\$350.00) Dollars per year, beginning with the year 1982, for each one (1%) percent of such real estate taxes collected during the year 1982; over and above ninety-five (95%) percent of the annual Borough real estate taxes levied and assessed by Avalon Borough, calculated at face, without regard to discount or penalty, collected in full before delinquency.

SECTION III. That notwithstanding the foregoing, the elected Tax Collector of Avalon real estate taxes in the Borough of Avalon for the aforesaid term, shall be paid a commission of five (5%) percent on any and all delinquent real estate taxes, including installment payments, delinquent per capita taxes and delinquent wage taxes collected by him prior to exoneration.

SECTION IV. In addition to the salary and commission herein set forth which reimburses the aforementioned Tax Collector's office for the collection of the said Avalon Borough taxes, the Borough shall pay one-half of the following expenditures incurred by the said Tax Collector:

Postage	Printing
Tax Forms	Telephone
Tax Statements	Addressograph Service
Envelopes	Copy machine repair

In addition, Avalon Borough shall and will pay or reimburse the Tax Collector for half of the salary of the Wage Tax Clerk, one-half of FICA taxes returned, half of the Fidelity insurance premium for the Wage Tax clerk, 1/2 of the pension for the Wage Tax Clerk, and half of any charges paid by the tax collector to Avalon Borough Solicitor for professional advice.

SECTION V. That, Avalon Borough, in addition to the salary and commissions herein set forth, shall provide an allowance for the collection of the said Avalon Borough taxes to such tax collector, of one-half (1/2) of all of the ordinary expenses of the office of the tax collector customarily paid in the past to the tax collector. In addition, while the clerk in the tax collector's office and the census enumerator are employees of the Borough of Avalon, the Borough of Avalon will pay an amount equal to one-half (1/2) of the annual salary of the clerk in the tax collector's office and one-half (1/2) of the annual salary or other method of compensation decided upon, for the census enumerator.

SECTION VI. The office for the elected tax collector for Northgate School District (Avalon Area) and Avalon Borough shall be made available in the Avalon Borough Municipal Building, and the Board of Directors of Northgate School District and the Avalon Borough Council have agreed that the fair rental value for such office space is \$200.00 a month; wherefore, the Northgate School District shall and will pay unto the Borough of Avalon the sum of \$100.00 per month during the term beginning January 1, 1982 and ending December 31, 1985, representing the School District's share of the fair rental value of the tax collector's office in the Avalon Borough Municipal Building.

SECTION VII. The said Tax Collector shall and will, before entering upon the duties of his office, enter into a Surety Bond to the Commonwealth of Pennsylvania, for all taxes to be collected by him, and the Borough shall be liable to pay that percentage of said bond premium as the total Borough taxes charged bears to the total School District and Borough taxes charged. The condition of such Bond shall be that the Tax Collector shall account for and pay over all taxes, penalties and interest received and collected by him to the taxing districts entitled thereto.

SECTION VIII. That the Tax Collector be and he is hereby authorized to charge and collect the sum of \$2.50 for the issuance of certificates evidencing the payment of School District and/or Borough taxes for the person or persons requesting the same. The Borough shall not be responsible for payment of any portion of the same, and the Tax Collector shall be entitled to retain such sums thus collected, for his own use.

SECTION IX. That on or before eighteen (18) months from the date upon which any such tax levied and assessed by the Borough becomes delinquent, the Tax Collector shall and will report all such delinquent taxes to the Borough and the Borough shall forthwith place such delinquent taxes in the hands of the collector of delinquent taxes, or in the hands of the Solicitor for collection and/or lien as the case may be.

SECTION X. That any Ordinance or part of Ordinance conflicting with the provisions of this Ordinance, be and the same are hereby repealed to the extent of such conflict

THIS ORDINANCE ORDAINED AND ENACTED into law in Council this 11th day of February, 1981.

ATTEST:

BOROUGH OF AVALON

Ray J. Costello
Secretary

By John C. Murphy

Examined and approved by me this

11th day of February, 1981.

Joseph J. Egan
Mayor