

OFFICIAL  
AVALON BOROUGH  
ORDINANCE NO. 1160

AN ORDINANCE OF THE BOROUGH OF AVALON, ALLEGHENY COUNTY, PENNSYLVANIA, ESTABLISHING THE COMPENSATION FOR THE OFFICE OF ELECTED TAX COLLECTOR FOR AVALON BOROUGH FOR THE TERM BEGINNING JANUARY 1, 1986 AND ENDING DECEMBER 31, 1989; PROVIDING FOR THE ALLOWANCE BY AVALON BOROUGH OF CERTAIN EXPENSES FOR THE COLLECTION OF AVALON BOROUGH REAL ESTATE TAXES.

WHEREAS, the Local Tax Collection Act, being the Act of 1945, May 25, P. L. 1050, its supplements and amendments, provides that when any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected Tax Collector, such action shall be, by Ordinance or Resolution, finally passed or adopted prior to the fifteenth day of February of the year of the Municipal Election; and,

WHEREAS, the said Local Tax Collection Act further provides that in the case of Borough taxes, the commission or compensation of the Tax Collector shall be determined by the Borough Council, and,

WHEREAS, the Borough of Avalon elects its individual real estate Tax Collector to collect Avalon Borough taxes from the municipal area from which they are elected; and,

WHEREAS, the Council of the Borough of Avalon desires to establish the compensation for the office of the Elected Tax Collector for the collection of Borough real estate taxes, levied and assessed by Avalon Borough for the term beginning January 1, 1986 and ending December 31, 1989.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Borough of Avalon and it is hereby ordained by and with the authority of the same:

SECTION I: That the Elected Tax Collector for the collection of taxes for Avalon Borough shall collect all real estate taxes which may be levied and assessed by the Borough for and during the term beginning January 1, 1986 and ending December 31, 1989.

SECTION II: That the Elected Tax Collector for the collection of the aforesaid real estate taxes levied and assessed for the Borough of Avalon shall be paid by the Borough for and during the term beginning January 1, 1986 and ending December 31, 1989, as follows:

- (a) A base compensation of \$5,000.00 per year;

- (b) Beginning with January 1, 1987, for the year 1987, an additional sum of \$200.00, making the compensation for said year \$5,200.00;
- (c) Beginning with January 1, 1988, for the year 1988, an additional sum of \$200.00, making the compensation for said year \$5,400.00;
- (d) Beginning with January 1, 1989, for the year 1989, an additional sum of \$200.00, making the compensation for said year \$5,600.00;

Such base compensation together with the aforesaid increases to be paid monthly.

- (e) In addition to the foregoing, as incentive compensation, the said Tax Collector shall receive, for the collection of Borough real estate tax collections only, the sum of \$350.00 per year beginning with July 1, 1986 and each July 1, thereafter, for each full one (1%) percent of such real estate taxes collected over and above ninety-five (95%) percent of the real estate taxes charged to the Tax Collector, levied and assessed by Avalon Borough, calculated at the face amount without regard to discount or penalty, collected in full based on face plus penalty before June 30 of the following year.

SECTION III: That notwithstanding the foregoing, the Elected Tax Collector for Avalon Borough real estate taxes for the Borough of Avalon for the aforesaid term shall be paid a commission of five (5%) percent on the collection of delinquent real estate taxes made during each fiscal year.

SECTION IV: In addition to the compensation 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 (1/2) of the following expenditures incurred by the said Tax Collector:

- Postage
- Tax forms
- Tax statements
- Envelopes
- Printing
- Telephone
- Addressograph service
- Copy machine repair
- Computer

SECTION V: The office for the Elected Tax Collector for 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 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, 1986 and ending December 31, 1989, representing the School District's share of the fair rental value of the Tax Collector's office in the Avalon Borough Municipal Building.

SECTION VI: That 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 VII: 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 VIII: That upon the close of each fiscal year, the Tax Collector shall and will report all such delinquent taxes to the Borough and the Borough may then 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 IX: 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.

ADOPTED by the Council of the Borough of Avalon at its regular meeting held on the 30<sup>th</sup> day of January, 1985.

ATTEST:

AVALON BOROUGH

Ethel C. Caslin  
Secretary

John A. Murphy  
President

THIS Ordinance examined and approved  
by me this 7<sup>th</sup> day of February,  
1985.

Joseph J. Elm  
Mayor