

# Senate Local Government Committee



Senator Scott Martin  
Acting Chairman

Erin Marsicano, Executive Director  
emarsicano@pasen.gov • (717) 787-1018



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183 Main Capitol, Senate Box 203013, Harrisburg, PA 17120-3013 • (717) 787-6535 • [www.senatorscottmartinpa.com](http://www.senatorscottmartinpa.com)

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PUBLIC HEARING  
Tuesday, June 19, 2018  
9:30 a.m. – 11:00 a.m. | 8E-A

Topic: Senate Bill 1099

**SUBMITTED  
TESTIMONY**

Please make this letter part of the official record of this hearing.

Manor Twp. Tax Collector  
201 Huston Road  
Ford City, PA 16226

June 15, 2018

Honorable Scott Martin  
Interim Chair

Honorable John Blake  
Minority Chair

Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Dear Senators Martin and Blake:

Subject: SB 1099

I understand that a hearing of the Senate Local Government Committee for Tuesday June 19<sup>th</sup> in Harrisburg on Senate Bill 1099 and request that you please accept this letter as my testimony and enter it into the hearing's official record.

As municipalities, we strongly believe that elected Tax Collectors fulfill a vital role in local government and we disagree with the apparent premise of the bill that the system should be scrapped and replaced with a new system. By doing so you are systematically eliminating local government as well as doing a disservice to the people in the community. We are not talking about the collection of wage taxes and an easy method to centralize but, the collection of a property tax that deals with your constituents HOME! Many of these people are elderly, by keeping it local you have a better handle on the collection. To have this collected by the County Treasurer you are creating an environment of kayos in an office that is already performing multiple duties for county business. If this is not collected at the local level it is my understanding this duty can be collected by an outside collection agency. WHY would you be promoting removing local monies to outside banks? Local tax collectors bank LOCAL! I am not in favor of removing local government.

Local government works best and its taxing authority should not be eliminated or eroded as stated in the PSATS 2017-18 policy statement on page 8.

As municipalities, we seek the highest level of efficiency at the local level and we believe Senate Bill 1099 works against this goal. Please reject Senate Bill 1099 and thank you for reviewing our concerns and the proposal.

Sincerely,

Valerie K. Huston

**From:** Val Huston [mailto:val\_h16226@yahoo.com]  
**Sent:** Friday, June 15, 2018 2:52 PM  
**To:** Marsicano, Erin <emarsicano@pasen.gov>  
**Subject:** Re: Senate Bill 1099

■ EXTERNAL EMAIL ■

Erin,

Thank you for asking for clarification. When I say municipalities I am speaking of the concerns my local tax payers have asked to me when there was talk of tax collector elimination in the past. Our area has a high ratio of senior citizens who do not want to have to worry about mailing there taxes to a collection agency somewhere on the eastern part of the state let alone trying to pay on line. Many seniors don't have computers and if they do they don't trust using a credit card on line or giving access to their bank account. When it comes to property taxes the majority of people want that stamped paid receipt in hand when they leave so they have it for their tax rebate. Our seniors greatly depend on that rebate to help offset the school taxes they have to pay in the fall of the year. The real estate taxes are a huge concern to our seniors and when you are talking about a bill if not paid could mean the loss of their home is a great worry. I have many seniors who forget if they have paid or loss their receipts. I am a phone call away and a day or two for a second receipt at NO cost!

As I stated in my first letter most all collectors bank locally. By turning this over to a collection agency you will be removing millions of local tax dollars form each county. I would also like to mention what happened with the Central Tax Bureau. I believe when they went out of business they had over 40 Million in stale checks that the townships and boroughs lost in wage taxes. I would hate to see that happen with real estate taxes, we are talking about peoples homes.

Lastly, I am sure if the tax collectors had a few more days to produce letters from our taxpayers and township supervisors you would be inundated with mail in support of keeping the local collectors. Real estate taxes are NOT on the same playing field as wage taxes. Just ask a few senior citizens.

Thank you again.

Val Huston

On Friday, June 15, 2018 9:06 AM, "Marsicano, Erin" <[emarsicano@pasen.gov](mailto:emarsicano@pasen.gov)> wrote:

Val,

Thank you for submitting written testimony for next Tuesday's Senate Local Government Committee hearing on Senate Bill 1099. Please be assured it will be part of the official record for the hearing.

Could you please clarify, though, who all you speak for when you reference "As municipalities, we..." and "our concerns"? I am only seeing your name and title on the letter, and I want to make sure members of the Committee have a full understanding as to who is expressing the views stated in the submitted testimony.

Thank you again.

**Erin K. Marsicano**

Executive Director | Local Government Committee  
Senator Scott Martin, Acting Chairman  
Direct: 717-787-1018

Please make this letter part of the official record of this hearing

Thank You

Sally J. Breski

Tax Collector

West Franklin Township

Armstrong Co., PA

SB 1099 MUNICIPALITY LETTER

[smartin@psenate.gov](mailto:smartin@psenate.gov) [jblake@psenate.com](mailto:jblake@psenate.com)

CC: [emericano@psenate.gov](mailto:emericano@psenate.gov) [lmiron@psenate.com](mailto:lmiron@psenate.com)

Honorable Scott Martin      Honorable John Blake  
Interim Chair                      Minority Chair  
Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Dear Senators Martin and Blake:

It is our understanding that a hearing of the Senate Local Government Committee for Tuesday June 19 in Harrisburg on Senate Bill 1099. Please accept this letter as our testimony and enter it into the hearing's official record.

As municipalities, we strongly believe that elected Tax Collectors fulfill a vital role in local government and we disagree with the apparent premise of the bill that the present system should be scrapped and replaced with a new system centralizing more power at a higher level of government.

As municipalities, we strongly support a local system of tax collection. While SB 1099 suggests that there is choice involved, we disagree. To us, the legislation looks like it stacks the odds against municipalities continuing to work with a system that has served taxpayers for many years. A provision in Senate Bill 1099 (section 3.1) says that a county may unilaterally take over collection of real estate taxes if it so chooses. It does not appear to allow for continued collection of real estate taxes by a municipality but rather says that the county can do what it chooses. There are situations where townships have collected real estate taxes. Should their administration of tax collection be usurped by a different level of government? We municipalities say no.

There appears to be a similar bias towards a higher level of government where municipalities would eliminate the elected Office of the Tax Collector. If you believe as we townships do as echoed in PSATS 2017-18 Policy Statement Page 8, that local government works best and its taxing authority should not be eliminated or eroded, you would not want to eliminate this elected office.

Frankly, we do not understand why this legislation is being considered at all. Is the perceived problem specific to a particular county situation? If so, might it be better addressed at the local level? As municipalities, we seek the highest level of efficiency at the local level and we believe Senate Bill 1099 works against this goal. Please reject Senate Bill 1099 and thank you for reviewing our concerns with the proposal.

Sincerely,

ETC *Sally Breski, Tax Collector*  
*Armstrong County*  
*West Franklin Twp.*

June 15, 2018

340 Mopar Drive  
Kittanning, PA 16201

Honorable Scott Martin      Honorable John Blake  
[smartin@pasen.gov](mailto:smartin@pasen.gov)      Minority Chair  
Interim Chair      [jblake@pasenate.gov](mailto:jblake@pasenate.gov)  
Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Dear Senators Martin and Blake:

It is our understanding that a hearing of the Senate Local Government Committee for Tuesday, June 19 in Harrisburg on Senate Bill 1099. Please accept this letter as our testimony and enter it into the hearing's office record.

As municipalities, we strongly believe that elected Tax Collectors fulfill a vital role in local government and we disagree with the apparent premises of the bill that the present system should be scrapped and replaced with a new system centralizing more power at a high level of government.

As municipalities, we strongly support a local system of tax collection. While SB 1099 suggests that there is a choice involved, we disagree. To us, the legislation looks like it stacks the odds against municipalities continuing to work with a system that has served taxpayers for many years. A provision in Senate Bill 1099 (section 3.1) says that a county may unilaterally take over collection of real estate taxes if it so chooses. It does not appear to allow for continued collection of real estate taxes by a municipality but rather says that the county can do what it chooses. There are situations where townships have collected real estate taxes. Should their administration of tax collection be usurped by a different level of government? We municipalities say no.

There appears to be a similar bias towards a higher level of government where municipalities would eliminate the elected Office of the Tax Collector. If you believe as we townships do as echoed in PSATS 2017-18 Policy State Page 8, that local government works best and its taxing authority should not be eliminated or eroded, you would not want to eliminate this elected office.

Frankly, we do not understand why this legislation is being considered at all. Is the perceived problem specific to a particular county situation? If so, might it better addressed at the local level? As municipalities, we seek the highest level of efficiency at the local level and we believe Senate Bill 1099 works against this goal. Please reject Senate Bill 1099 and thank you for reviewing our concerns with the proposal.

Sincerely,

*Barbara G. Heilman*

Barbara G. Heilman, CPTC  
Rayburn Twp Tax Collector/Armstrong County

CC: [emarsicano@pasen.gov](mailto:emarsicano@pasen.gov) ; [Imiron@pasenate.com](mailto:Imiron@pasenate.com)

June 15, 2018

State Local Government Committee  
Main Capitol Building  
Room 8E-A  
Harrisburg, PA 17120

Troy Hanchar  
247 Montgomery Road  
Scottdale, PA 15683

Dear Committee Member,

I write to you today to express my concern for our local government officials. My Mom is a tax collector and I am a voter and a student continuing my Homeland Security Degree. With the impending decision coming up on Tuesday, June 19<sup>th</sup>, I want to ask you for your help in keeping our local tax collectors in office. The local tax collector acts as our community voice and focal point in our society. I urge you to keep in place our historic values that uphold our commonwealth.

Sincerely,

Troy Hanchar

June 15, 2018

From: David & Tammy Cramer

Tax Payer of Saltlick Township

Dear Members of the Senate Local Government Committee,

In regards to Senate Bill 1099, I feel it of utmost importance to re-examine any decisions on eliminating the need to abolish the Office of Tax Collectors.

Our Tax Collector is a valued asset to our small community. Our Tax Collector strives to help all tax payers by providing long office hours, being available to us that we can walk into the office and pay our taxes and receive a “stamped paid copy” of our tax bills for our records, and just being a “one on one” real person.

If we as a tax payer are required to pay property taxes, then we should have a say in deciding where we want to pay the taxes to.

With that said, we wish to keep our Tax Collector and not have to deal with a large business office, that you have to try and reach during minimal office hours and lunch breaks, play the “press 1 for ENGLISH game” on the telephone, places you on hold for hours and then tells you to call back later as they can’t answer or help with your question anyway!

Your help in voting NO to this senate bill will be appreciated and remembered. After all, we never get the opportunity to see your face out doing your job, but we know you are there.

Sincerely,

David and Tammy Cramer

164 Grimm Road

Indian Head, PA 15446

**From:** kstough [<mailto:kstough@lhtot.com>]  
**Sent:** Friday, June 15, 2018 11:03 AM  
**To:** Martin, Senator Scott <[smartin@pasen.gov](mailto:smartin@pasen.gov)>  
**Cc:** [luc.mlron@pasenate.com](mailto:luc.mlron@pasenate.com)  
**Subject:** Tax Collectors

■ EXTERNAL EMAIL ■

Dear Members of the Senate local Government Committee,

I know how tax collectors are hated, and usually without cause. They are responsible for collecting our hard earned money and often times are on the receiving end of our aggression and bad attitudes. But let me tell you I am truly thankful for my local Tax Collector.

Often times I have written my check out for the wrong amount in error, and she has caught my mistake and helped me correct it before I was penalized.

She is a wonderful lady who goes out of her way to help not only me but many others in the community. I can't begin to tell you all she does and the many she has helped.

Please do not let Senate Bill 1099 pass.

I know in our community our tax collector is a valuable asset and we (speaking for a number of people in our community) would hate to see her loose her position.

Kathy L. Stough



**From:** Beers, Laura [<mailto:Laura.Beers@luzernecounty.org>]

**Sent:** Friday, June 15, 2018 1:12 PM

**To:** Martin, Senator Scott <[smartin@pasen.gov](mailto:smartin@pasen.gov)>

**Subject:** I am a Tax Collector that Supports SB 1099!

■ EXTERNAL EMAIL ■

Dear Senator Martin-

I am writing to you and the entire Senate Local Government Committee to voice my support of SB 1099.

My office collects County taxes for four cities and county/municipal taxes for one township. Over 34,000 tax bills. There are three of us. The advantages of centralizing tax collection are tremendous.

- We deposit funds collected on a daily basis. Most tax collectors remit to their taxing authorities on a monthly basis. Sometimes more frequently, when collections are busy. They cannot hold more money than they are bonded for.
- Our county spent over \$30K on tax collector bonding this year. The school districts and municipalities paid even more.
- We provide the tax data to the major mortgage companies each year for a small fee. They then email us the data for the properties they are paying. We load it, delete any duplicate payments, send them a report, and they then wire the funds directly to our bank account. This year we processed 7,582 payments this way. 23% of the tax bills we are responsible for. Most tax collectors insist on one check per bill, with duplicate bill fees anywhere from \$5 to \$25 each. The largest escrow company I deal with recently provided me with the amounts paid to Luzerne County tax collectors for duplicate county/municipal and school tax bills in 2017. The total was **\$372,499**. Seven of our 71 elected tax collectors were paid over \$10K last year from this one company alone. The highest was paid \$38,880.
- We offer online tax payments - eChecks, debit and credit cards. There is a convenience charge for this (\$1.50 flat fee for eChecks, 2.5% of the tax for credit/debit). 1,253 taxpayers paid this way in 2017. Over \$645K!
- We are in a secure, accessible location open to the public 7.5 hours a day, five days a week. We provide same-day duplicate bill and tax certification service. In 2017, we brought in \$34,490 in duplicate bill and tax certifications fees. That money went to the County's General Fund. I estimate we could earn at least \$100K per year if County tax collection was centralized.

I realize that HB 1099 addresses so much more than tax collection. The current tax collection laws of Pennsylvania are archaic, to say the least. And every time the subject of changing this system is brought up, the tax collectors come out in full force. Luzerne County tried to centralize tax collection twice, and each time the pressure brought to bear on the County Council (we are Home Rule) by our tax collectors caused them to back down. On 4/25/18, Senator Mario Scavello was a guest on WILK, our local talk radio station, discussing his legislation to eliminate school property taxes for owner occupied properties. When asked by the host why SB 76 is floundering, he commented that several of its supporters were voted out. I wonder who was behind that?

Thank you for your time and consideration. Good luck with your committee hearing on Tuesday!

**Laura Beers**  
Office Manager/Tax Administrator  
Luzerne County Treasurer's Office  
200 N River Street

Wilkes-Barre, PA 18711  
V 570.825.1782  
F 570.825.1893  
[www.LuzerneCounty.org](http://www.LuzerneCounty.org)

Date: June 15, 2018  
From: Shari Bukovac,  
Saltlick Township Tax Collector

Dear Members of the Senate Local Government Committee,

I am writing this letter to explain why Tax Collectors play an important role in the community and would appreciate this letter to be as written testimony for the official hearing.

I am an active member of the community in a small town where I provide property owners with one-on-one assistance. Any issues they may have are generally resolved within my office and if I am unable to solve their problem, I direct them to whoever or whatever department that can help them to resolve the issue.

As most tax collectors, I make myself available to the constituents and offer my service in many ways. Here are a few of the many duties that are performed on a daily basis at my office:

- I notify the property owner of delinquent taxes, underpayment of taxes and often times refund overpayment of taxes.
- I provide Tax Certifications to the banks, attorneys, closing companies and settlement companies.
- I help the elderly with property tax rebates, letting them know it's available, if they are eligible and preparing the rebate forms.
- I provide the taxpayers with assistance in filing permits for removal of mobile homes and help with the completion of farm and homestead applications, and clean and green applications.
- I provide duplicate copies of tax bills along with receipts because constituents misplace their originals.
- I take daily calls from constituents ranging from simple questions such as "how much are my taxes?", "did I pay my taxes?", to "how did my property get sold?".
- I do additions and removals to the per capita tax bills, as well as, address corrections and changes.
- I post the sheriff sale notices and in turn have to notify the sheriff's office of any current delinquent taxes.
- I catch many errors made by the constituents in paying their bills, with them either paying too much or too little, sometimes trying to pay them twice or even trying to pay the wrong year, and correct these errors before sending it on to the taxing bodies saving both time, money and headaches.

I work very hard for the taxing authorities to collect tax dollars in a timely and efficient manner to save both constituents and authorities time and money. I try very hard to have all constituents be accountable for paying their fair share of all taxes owed.

Please reconsider Senate Bill 1099.

Sincerely,

Shari Bukovac, Tax Collector

**From:** C. J. Mitchell [mailto:appraisalcenter@zoominternet.net]

**Sent:** Friday, June 15, 2018 5:49 PM

**To:** xenobun@aol.com; Martin, Senator Scott <smartin@pasen.gov>; jblake@pasenate.com

**Cc:** Marsicano, Erin <emarsicano@pasen.gov>; lmiron@pasenate.com

**Subject:** RE: SB1099

■ EXTERNAL EMAIL ■

Honorable Scott Martin            Honorable John Blake  
Interim Chair                      Minority Chair  
Senate Local Government Committee  
Main Capitol

Harrisburg, PA 17120

Dear Senators Martin and Blake:

It is my understanding that a hearing of the Senate Local Government Committee for Tuesday June 19 in Harrisburg on Senate Bill 1099. Please accept this letter as my testimony and enter it into the hearing's official record.

As Tax Collector, I strongly believe that elected Tax Collectors fulfill a vital role in local government and disagree with the apparent premise of the bill that the present system should be scrapped and replaced with a new system centralizing more power at a higher level of government.

As Tax Collector, I strongly support a local system of tax collection. There are so many of our residents that are elderly and wish to have a stamped signed receipt handed to them. They use those receipts for rebates and they want to be sure they have it in hand. They enjoy coming to my office in their community and chatting with me for a few minutes each collection period. It would be cumbersome for them to drive into the government center, find parking, and make their way to the office to get a hand stamped receipt and peace of mind. Many of them could not because of their physical abilities be able to do this. Many of my elderly tax payers are grateful that my office is close by and that they know me as a neighbor.

I do not understand why this legislation is being considered at all. Is the perceived problem specific to a particular county situation? If so, might it be better addressed at the local level? I give the highest level of efficiency at the local level and I believe Senate Bill 1099 works against this goal. Please reject Senate Bill 1099 and thank you for reviewing my concerns with the proposal.

Sincerely,

CJ Mitchell, Tax Collector  
Franklin Township, Butler County, PA

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From: Maureen <[mbelinski@verizon.net](mailto:mbelinski@verizon.net)>

To: xenobun <[xenobun@aol.com](mailto:xenobun@aol.com)>; smartin <[smartin@pasen.gov](mailto:smartin@pasen.gov)>; jblake <[jblake@pasenate.com](mailto:jblake@pasenate.com)>; cmcilhinney <[cmcilhinney@pasen.gov](mailto:cmcilhinney@pasen.gov)>

Sent: Sun, Jun 17, 2018 4:50 pm

Subject: Opposed To Elimination of Elected Tax Collector

What is wrong with the system we have now? Elected Tax Collectors work, at least, mine works for me, a taxpayer. Where else am I going to have someone from the community explain things to me? I am told that there is legislation that would get rid of the office of Tax Collector or make it easier to abolish that office if someone wants to. That would be a big mistake. Please keep our present system.

Sincerely,

Maureen Belinski  
Yardley, PA  
Lower Makefield Township  
Bucks County

June 16, 2018

Honorable Scott Martin

Interim Chair

Senate Local Government Committee

Main Capital

Harrisburg, PA 17120

Honorable John Blake

Minority Chair

Dear Senators Martin and Blake:

It is my understanding that a hearing of the Senate Local Government Committee is set for Tuesday, June 19 in Harrisburg on Senate Bill 1099. Please accept this letter as my testimony and enter it into the hearing's official record.

I strongly believe that elected Tax Collectors fulfill a vital role in local government and disagree with the apparent premise of the bill that the present system should be scrapped and replaced with a new system centralizing more power at a higher level of government.

As a tax collector who has served the people in our township for over 20 years I strongly support a local system of tax collection. While SB 1099 suggests that there is a choice involved I disagree. To me the legislation looks like it stacks the odds against municipalities continuing to work with a system that has served taxpayers well for many years. A provision in Senate Bill 1099 (section 3.1) says that a county may unilaterally take over collection of real estate taxes if it so chooses. It does not appear to allow for continued collection of real estate taxes by a municipality but rather says that the county can do what it chooses. There are situations where townships have collected real estate taxes. Should their administration of tax collection be usurped by a different level of government? I would say no.

There appears to be a similar bias towards a higher level of government where municipalities would eliminate the elected Office of the Tax Collector. If you believe as I do as echoed in PSATS 2017-18 Policy Statement Page 8, that local government works best and its taxing authority should not be eliminated or eroded, you would not want to eliminate this elected office.

Frankly I do not understand why this legislation is being considered at all. Is the perceived problem specific to a particular county situation? If so, might it be better addressed at the local level? As a member of our local municipal government I seek the highest level of efficiency at the local level and believe Senate Bill 1099 works against this goal. Please reject Senate Bill 1099 and thank you for reviewing my concern with the proposal.

The job of tax collector is more than collecting taxes and distributing them to the proper government entities. It is an important bridge between the tax payer and the entity we collect taxes for. We as elected officials do more than just collect tax money. We provide not only a buffer between taxpayer and county, school and local government, but we provide services of a personal nature, looking up information for taxpayers, providing many extra copy receipts when a tax payer loses or misplaces their original. I have even taken the time on more than one occasion to look up five to seven years of receipts and make copies for taxpayers. We provide three year lien letters to attorneys and mortgage holders. I have even provided curb side service for elderly and disabled taxpayers who feel it is easier for me to come out to their car and collect their tax than for them to get out of the car and walk into my office - a service I gladly provide to my taxpayers. The job of tax collector is a service of more than just accepting tax money and marking a tax notice paid. It is a personal touch that only an individual tax collector can provide.

Sincerely,

Deborah A. Bettis

Bethel Twp/Armstrong County Tax Collector

3129 Ridge Road Ford City, PA 16226

From: **Jennifer Bundy** <[j.bundy0@gmail.com](mailto:j.bundy0@gmail.com)>  
Date: Sun, Jun 17, 2018 at 8:07 PM  
Subject: Letter  
To: [springfieldtownshiptreasurer@gmail.com](mailto:springfieldtownshiptreasurer@gmail.com)

Honorable Scott Martin  
Interim Chair  
Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Honorable John Blake  
Minority Chair  
Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Dear Senators,

I am a 48 year old resident of Springfield Township, Montgomery County, PA.

As a resident, I am often confused about the local taxing system. I appreciate the individual time my Tax Collector spends with me to sort things out. She has many other taxpayers to deal with but she always gives me the time we need. She is a caring person and not some impersonal taxing system that you would see in a bigger level of government.

Sincerely, Jennifer Bundy

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From: <[cynthiakreilick@aol.com](mailto:cynthiakreilick@aol.com)>  
Date: Sat, Jun 16, 2018 at 12:41 PM  
Subject: Re: SB 1099  
To: [springfieldtownshiptreasurer@gmail.com](mailto:springfieldtownshiptreasurer@gmail.com)

Dear Members of the Senate Local Government Committee,

I am Cynthia Kreilick, a 58 year old resident of Orelan, Pennsylvania, in Springfield Township.

As a resident, I am often confused about the local taxing system. I appreciate the individual time my Tax Collector spends with me to sort things out. She has many other taxpayers to deal with but she always gives me the time we need. She is a caring person and not some impersonal taxing system that you would see from a bigger level of government.

Please make this letter part of the official record.

Sincerely,

Cynthia Kreilick

**Robert L. Byers**

276 Bristol Road  
Chalfont, PA 18914

June 17, 2018

PA Legislators:

RE: PA Senate Bill 1099

Please do not vote for More Big Government that will harm Small Citizens!

Today's society is cold and too impersonal. It's where too often a real live person is replaced by a recording, and where you cannot get answers! Press "2" for this and "3" for that makes sense to people in government or a big business, that wants to reduce personnel costs, but it is definitely not friendly to the taxpayer who has questions.

Thankfully, Pennsylvania has a personal system where an elected Tax Collector takes the time to explain, and if necessary may explain it again, until the tax payer fully understands his or her question. This is a service that is really appreciated not only by myself, but all who avail themselves of it. Consequently, it's one less thing that alienates the taxpayer and brings disrespect to elected politicians. The Tax Collector makes the system work for the taxpayer who simply wants to live our lives, do our jobs, raise our families and have a tax system that is understandable and personally explained to them when they have a question.

Thank you very much in keeping the present system.

Sincerely yours,

Bob Byers

From: **Beth Warms** <[blw113@me.com](mailto:blw113@me.com)>  
Date: Sun, Jun 17, 2018 at 8:12 AM  
Subject: SB 1099  
To: Bonny Davis <[bdavis1128@aol.com](mailto:bdavis1128@aol.com)>, Bonny Davis  
<[springfieldtownshiptreasurer@gmail.com](mailto:springfieldtownshiptreasurer@gmail.com)>

Dear Senators Martin and Blake and Members of the Senate Local Government Committee,

Please make this letter part of the official record.

I am Tom Warms, a 79 year old resident of Springfield Township, Montgomery County. The Pennsylvania taxing system is hard to figure out, as are most taxing systems. One of the nice things about the Pennsylvania system, however, is the provision for Tax Collectors like the Tax Collector, Bonny Davis, we have in Springfield. She makes a great deal of time available to help us sort things out and figure out exactly how much we owe in taxes. This is so much better than an impersonal system in which you have to press a sequence of codes that might or might not lead to a person who can help.

Please help those of us who benefit from the help of our local Tax Collector and continue supporting the office of Tax Collector.

Sincerely,  
Tom M. Warms, Ph.D.

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Sent: 6/15/2018 1:56:56 PM Eastern Standard Time  
Subject: SB 1099

As a real estate agent since 1969 I find the elimination of independent tax collectors is a detriment to owners of real estate in the state of Pennsylvania.

They provide valuable assistance to us since they are available at times township offices are closed or on vacation. Most have evening hours so that individuals can process their payments at convenient hours for the tax payer. We often need certifications and find out that they are more responsive to our needs than local employees.

I believe the independence is also critical because they have knowledge about the assessment process, appeals, and items such as the Homestead Act as well as the myriad of other tax's we are presented with.

I therefore ask you to table this legislation, and provide a more simplified tax process for the citizens of this fine state.

PLEASE MAKE THIS E MAIL A PART OF THE PUBLIC RECORD.

Thank you in advance for your consideration.

*Daniel J. Helwig*

Licensed in the State of Pennsylvania

License # AB067240

Associate Broker

Member of MCAR, PAR, NAR

Springfield Township Rotarian

**Dan Helwig, Inc. REALTORS®**

1415 Bethlehem Pike

Flourtown, PA. 19031

Wk: [215-233-5000](tel:215-233-5000) x111 Fax: 215-233-5837

-----Original Message-----

From: KAREN DAUGHERTY <[daughkf@hotmail.com](mailto:daughkf@hotmail.com)>

To: xenobun <[xenobun@aol.com](mailto:xenobun@aol.com)>

Sent: Sat, Jun 16, 2018 8:29 am

Subject: TAX COLLECTOR

MR VINCE PHILLIPS:

I WAS AWAY WHEN I GOT THE E-MAIL FROM PSTCA TO GET TESTIMONY FROM TAX PAYERS, ETC EXPLAINING OUR VALUE TO THEM. I WAS NOT ABLE TO CONTACT ANY OF THEM BECAUSE I WAS AWAY AND DIDN'T HAVE ACCESS TO ANY PHONE NUMBERS OR OTHER MEANS OF CONTACTING THEM.

I JUST WANTED TO GIVE MY OWN TESTIMONY OF WHAT I HAVE DONE FOR THE TAX PAYERS IN MY TOWNSHIP.

I MAKE SURE THE BILLS GET MAILED ON TIME  
I HAVE OFFICE HOURS FOR THEM TO COME TO MY OFFICE TO PAY THEIR TAXES AND MAKE OTHER TIMES AVAILABLE FOR THOSE WHO ARE NOT ABLE TO COME DURING THAT TIME  
WHEN BILLS ARE RETURNED FROM THE POST OFFICE FOR INCORRECT ADDRESSES, I INVESTIGATE TO FIND THE NEW ADDRESS AND RE-MAIL THE BILL  
I HAVE A LOT OF PERSONAL INTERACTION WITH TAX PAYERS FROM PHONE CALLS ANSWERING THEIR QUESTIONS ANY HOUR AND DAY OF THE WEEK  
I RESEND RECEIPTS FOR THOSE WHO HAVE MISPLACED THEM OR NEED A COPY FOR INCOME TAX OR TAX REBATES OR MAKE THEM AVAILABLE TO THEM THE SAME DAY  
I PROVIDE SAME DAY CERTIFICATIONS FOR BANKS AND CLOSING COMPANIES  
I PROCESS MAILED PAYMENTS EVERY DAY AND DEPOSIT THE PAYMENTS TO THE BANK  
I REPORT AND TURN IN PAYMENTS TO COUNTY, TOWNSHIP AND SCHOOL DISTRICT ON TIME  
I SUPPLY ADDRESS CHANGES TO THE COUNTY WHEN A TAX PAYER HAS MOVED  
I SUPPLY PERMITS FOR REMOVAL OF MOBILE HOMES FOR THE COUNTY'S RECORDS

I BELIEVE SB 1099 IS NOT IN THE BEST INTEREST OF OUR TAXPAYERS BECAUSE OF THE PERSONAL SERVICE WE GIVE THEM.

ALSO, FOR MANY OF THESE TAX COLLECTORS, THIS IS THEIR ONLY MEANS OF EMPLOYMENT AND SOME OF THEM ARE RETIRED AND DO NOT HAVE SUFFICIENT INCOME TO LIVE ON AND COUNT ON THIS INCOME TO JUST MAKE ENDS MEET.

I FOR ONE RELY ON MY THIS INCOME.

PLEASE RECONSIDER AND DO NOT VOTE FOR SB1099 !!!!!

SINCERELY

KAREN DAUGHERTY  
EAST ST CLAIR TOWNSHIP, BEDFORD COUNTY



**From:** J Jerdon <[majicmanor@verizon.net](mailto:majicmanor@verizon.net)>  
**Date:** June 16, 2018 at 9:44:53 AM EDT  
**To:** Suzanne Clarke <[westrocktaxtalk@hotmail.com](mailto:westrocktaxtalk@hotmail.com)>  
**Subject:** RE: I need your local West Rockhill Township support!

To whom it may concern,

My name is James Jerdon,  
My wife and I own Ann Reno Park, we are a 55 and older mobile home park within West Rockhill Township. Most of our residents are of the "older" nature and therefore take comfort in knowing who they are speaking with when they have questions or concerns about their taxes. The patience and human touch afforded our residents by Ms. Clarke goes a long way in giving those same residents the confidence to remain independent and in control. Some had no idea they could apply for rebates and were informed of this opportunity when they payed their tax bill in person. These and many other intangibles provided by Ms. Clarke result in our ability to retain quality residents and therefore a quality mobile home park.

Thank You,

James Jerdon

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**From:** Edwrothstein <[edwrothstein@aol.com](mailto:edwrothstein@aol.com)>  
**Date:** June 16, 2018 at 9:22:04 AM EDT  
**To:** [westrocktaxtalk@hotmail.com](mailto:westrocktaxtalk@hotmail.com)  
**Subject:** RE: I need your local West Rockhill Township support!

**Dear Mrs Clarke**

**Please add our names to those opposing senate bill 1099. We have experience with both locally elected tax collectors and tax collection businesses hired by local municipalities. In each instance, including West Rockhill, the locally elected officials were more responsive to questions and more effective in correcting errors (made by me, not them)**

**Ed and Tina Rothstein  
1020 Boulder Hill  
West Rockhill Twp**

-----Original Message-----

From: Diane Telly <[taxcollector@hilltown.org](mailto:taxcollector@hilltown.org)>  
To: xenobun <[xenobun@aol.com](mailto:xenobun@aol.com)>  
Cc: Sherry Labs ([s.labs@verizon.net](mailto:s.labs@verizon.net)) <[s.labs@verizon.net](mailto:s.labs@verizon.net)>  
Sent: Sat, Jun 16, 2018 8:40 am  
Subject: FW: Request for support

Hello Vince,

See below a letter of support for inclusion in the SB1099 hearing.

Thank you.

Sincerely,

**Diane Telly, CPTC**

Hilltown Tax Collector  
13 W Creamery Rd  
PO Box 265  
Hilltown, PA 18927

P: 215-453-6057

E: [taxcollector@hilltown.org](mailto:taxcollector@hilltown.org)

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**From:** Milford Pinkney [<mailto:mpinkney12@verizon.net>]  
**Sent:** Friday, June 15, 2018 10:49 PM  
**To:** Diane Telly  
**Subject:** Re: Request for support

Hello Diane,

My wife and I are dismayed that they may be taking away the local tax collector. You have been a great help to us in being able to get direct information regarding deadlines, amounts and copies of bills when needed. Being able to get this information on quickly and because the office is local has proved to be such a comfort. Paying taxes correctly, on time and being able to get all the options should not be taken away and given to outside companies.

Yours,  
Milford and Vincella Pinkney

**From:** Gina Skiffington [<mailto:gskiffington@camelotabstract.com>]  
**Sent:** Saturday, June 16, 2018 7:47 AM  
**To:** Diane Telly  
**Subject:** Re: Request for support

Diane Telly does an outstanding job. She is prompt with her responses and anytime we have any questions even if she is on vacation she will get us a response so we can help all our clients in Hilltown Township to settlement.

Her tax certifications are so easy to read and always accurate.

Don't know how we would do business without wonderful tax collectors like Diane Telly. She makes our job so much easier.

Gina Skiffington  
Camelot Abstract, Inc  
215-453-3521

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**From:** Daniel West <[dmwest3333@verizon.net](mailto:dmwest3333@verizon.net)>  
**Date:** June 16, 2018 at 7:55:19 AM EDT  
**To:** Suzanne Clarke <[westrocktaxtalk@hotmail.com](mailto:westrocktaxtalk@hotmail.com)>  
**Subject: Re: I need your local West Rockhill Township support!**

Dear Suzanne,

We have heard of the attempt by Sen. Scott Martin, (R) 13th Dist, to eliminate the local position of tax collector. Loss of this position will penalize taxpayers having a voice in personal tax bill issues.

Suzanne is our trustful voice who has been there to personally explain the often confusing part of a local tax obligation. That personal service is a direct benefit to our community's deep roots.

Thank you Suzanne.

We are opposed to Bill 1099

# WHARTON TOWNSHIP TAX COLLECTOR

DALEEN SINNAMOND  
1198 EAST FORK ROAD, AUSTIN, PA 16720

June 15, 2018

To Whom It May Concern:

My name is Daleen Sinnamond I am tax Collector in Wharton Township, Potter County, PA.

I have 771 Tax Payer to serve. I know just about everyone on them. I have talked to Them, I have answered all their questions, I have changed address at least 90 a Year, I have answered telephone questions and sent duplicate bills, I have hand Taken bills to people that cannot leave their home.

This position is not just stuffing the bills, mailing them, and receiving them, posting Them, paying the County, Township and School and proving out at the end of the Year. It is working with people, answering their questions and being there for them. Who is going to do that if you eliminate the tax collectors?

A lot of these tax collectors need their position and work for them.

We have done everything DCED requested and also the taxing districts. Now you want To eliminate us.

Please take to time really consider this and not make this move on the tax collector.

Take a good look we are great service to our community.

Sincerely,



Daleen Sinnamond  
Tax Collector  
Wharton Township  
Potter County Pennsylvania  
814-647-9906

**From:** vphillips [mailto:xenobun@aol.com]  
**Sent:** Monday, June 18, 2018 7:19 AM  
**To:** Marsicano, Erin <emarsicano@pasen.gov>; luc.miron@pasenate.com  
**Subject:** Fwd: SB1099 Bill

■ EXTERNAL EMAIL ■

For the hearing.

Thanks, Vince  
\*\*\*\*\*

-----Original Message-----

**From:** Karen Witt <kswitt13@gmail.com>  
**To:** xenobun <xenobun@aol.com>  
**Sent:** Fri, Jun 15, 2018 11:41 pm  
**Subject:** SB1099 Bill

Mr. Vince Phillips,

The County Treasurer's are trying to monopolize the collecting of the taxpayers money. The Tax Collectors act as a Checks and Balance system, The Tax Collectors collect the money and the Treasurer's Office checks our record to make sure the money and records are correct, that is how government was set-up; George Washington is rolling in his grave about now.

If this goes into effect, the County would have to hire more employees, add more office space, more salaries, plus benefits and that sounds more cost effective then; Paying the Tax Collector a flat rate per parcel collected, with few other expenses, no office space and no benefits ???

As far as a Large Profit Collecting Agency, who is going to be pay to make their profit for the company--the taxpayers and they are not happy with the amount of taxes they are paying now---too too much. The taxpayer feels comfortable coming to me and handing me their check because they know me and trust me, they **elected** me. We talk about the community and what is happening; they also like to vent. I will take the time to listen and talk. Do you think the Treasurer's office will do that or a Large Profit Company? **NO**-- the taxpayer will be just a number with a dollar amount behind his name.

By eliminating the Tax Collector's job would be an injustice to the American taxpayer of Pennsylvania.

From: Barbara McMonagle [<mailto:salfordtaxcollector@gmail.com>]  
Sent: Friday, June 15, 2018 10:08 PM  
To: Barbara McMonagle  
Subject: SB 1098 & SB 653

Dear Senators & Representatives,

When I decided to run for Tax Collector last year I had no idea what was brewing in the state legislature. I knew there were some issues in the past and new legislation had been enacted just last year to correct problems. I have been a volunteer in my township for many years on the Planning Commission and Open Space Committee. Running for Tax Collector would give me another way to help our residents and also provide for my family. Since taking office this past January, I can honestly tell you that I love this job. I help people every day with questions about their real estate bills, per capita bills, notices pertaining to bills from Berks and Montgomery County, last minute tax certifications and often just by lending a friendly ear when people come into the township building to pay their taxes. In today's changing environment, the local Tax Collector makes the burden of paying taxes a little lighter and much easier when questions arise. We are their "go to" person. We provide a tremendous service to our residents. Would you, your kids, your wife or parents rather talk to someone that they know who gives them personal service or a stranger in an office outside our community.

Now, SB 1099 and SB 653 want to eliminate my job and the jobs of my colleagues. Do you really think there is a more efficient, personal way to collect taxes? I don't. Today, Tax Collectors need to be elected to this office. We spend a lot of our own money before we even get the job. I would like to think we are elected because we have shown our residents we are really qualified for the position, want the job badly and care about our community. It isn't just any job. We don't get paid the greatest for our service but it is personally rewarding.

Taking away our positions won't simplify collecting taxes or save money. It will only result in increased collection costs and take away the personal service Tax Collectors provide and residents expect and deserve.

Please actively oppose Senate Bills 1098 & 653. Thanking you in advance.

Sincerely,

Barbara McMonagle  
Salford Township Tax Collector  
Montgomery County, PA  
P.O. Box 55  
Tylersport, PA 18971

**From:** DEBBIE Tomlin <[debbietomlinpa@comcast.net](mailto:debbietomlinpa@comcast.net)>  
**Date:** June 15, 2018 at 9:22:14 PM EDT  
**To:** [ktpercetti@comcast.net](mailto:ktpercetti@comcast.net)  
**Subject: Senate Bill 1099**  
**Reply-To:** DEBBIE Tomlin <[debbietomlinpa@comcast.net](mailto:debbietomlinpa@comcast.net)>

To whom it may concern:

I am writing to express I oppose the Senate Bill 1099. I am a seasoned business women who has had previous experience with out sourcing roles and the results have never been positive. The parties handling have no accountability, therefore the tasks at hand are managed half heartedly with no accuracy often resulting in an abundance of mistakes causing an audit nightmare.

Our local Tax Collectors are experienced professionals including expertise in their direct area. As we all know the world today has many nuances and customizations. Therefore collecting taxes is certainly not a cut and dry role. It takes professionals with knowledge and experience and dedication. I truly believe if the Senate approves the bill more cost will be incurred. I value and appreciate our individual tax collectors just as much as my direct reports. They are a true asset.

Please feel free to reach out to me if you would like any additional feedback.

Kind regards,

Debbie Tomlin  
213 Strassburger Rd  
Perkasie, PA 18044

**215-262-3788 Cell**

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**From:** Vicki Sellers <[victoriafay.vs@gmail.com](mailto:victoriafay.vs@gmail.com)>  
**Date:** June 15, 2018 at 9:13:06 PM EDT  
**To:** [ktpercetti@comcast.net](mailto:ktpercetti@comcast.net)  
**Subject: Oppose Senate bill 1099**

TO WHOM IT MAY CONCERN

I am writing to express that I oppose Senate bill 1099.

I am a senior citizen and I appreciate the help my tax collector provides me. She is part of our community and she keeps me informed with any change with my taxes so I can budget properly. She is very informative in a friendly and respectful way, explains to me thoroughly what my taxes are used for in our community.

Again, I oppose senate bill 1099, I currently enjoy my tax collectors personal touch and I do not want this to be contracted out to a for-profit corporation.

Respectively,

Vicki Sellers



**COUNTY OF BUCKS**

**OFFICE OF THE COMMISSIONERS**  
55 East Court Street, Doylestown, PA 18901  
215-348-6424

***County Commissioners***

Robert G. Loughery, Chairman  
Charles H. Martin, Vice Chair  
Diane M. Ellis-Marseglia, LCSW

June 15, 2018

The Honorable Scott Martin  
Interim Chair, Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

The Honorable John Blake  
Minority Chair, Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Dear Senators Martin and Blake,

On behalf of the Bucks County Board of Commissioners, I am writing to you to express our concern with Senate Bill 1099 which would amend the Local Tax Collection Law.

It is our understanding that a hearing on Senate Bill 1099 of the Senate Local Government Committee is scheduled for Tuesday, June 19, 2018 in Harrisburg. Please accept this letter on behalf of the Bucks County Board of Commissioners as our testimony and make it part of the official record.

The Tax Collectors in Bucks County play a key role in supporting local government. Not only are they responsible for the collection of millions of dollars in tax revenue each year, they also provide numerous services to the residents of the County. Tax Collectors are able to provide residents with a level of personal service that would be irreplaceable if these offices were eliminated. Whether it be answering a simple tax related question or explaining a complex problem these individuals provide a service to our residents that is in much demand. This level of service will not be found if the tax collection is done via third party.

The Local Tax Collection Law provides a procedure to assist counties who are unable to find qualified individuals to run for this elected position.

We are in opposition to SB 1099.

Sincerely,

Robert G. Loughery, Chairman

Cc: Erin Marsicano, Executive Director, Local Government Committee  
Luke Miron, Executive Director, Local Government Committee



**DIANE TELLY, CPTC**  
**Hilltown Township Tax Collector**  
**113 Gentry Dr**  
**Perkasie, PA 18944**  
**E: TaxCollector@Hilltown.org C: 215.272.6563**

June 15, 2018

Senate Local Government Committee  
Main Capitol Building  
Room 8E-A  
Harrisburg, PA 17120

To Whom It May Concern,

I am writing to you today to speak for the residents of my township who are not equipped to communicate directly with you. That is, our senior citizens. They are often the population that goes unheard in the world of tax collection as they do not have the stamina to attend meetings and do not have the means to email their concerns.

One such senior, whom I will refer to as JW, found herself in a difficult situation when she converted to a reverse mortgage. Her reverse mortgage company was insisting that her property information was incorrect and that they could not issue the mortgage. JW asked me to inform the reverse mortgage company of the correct information. I did correct this information with them, and JW was able to get the reverse mortgage set up appropriately.

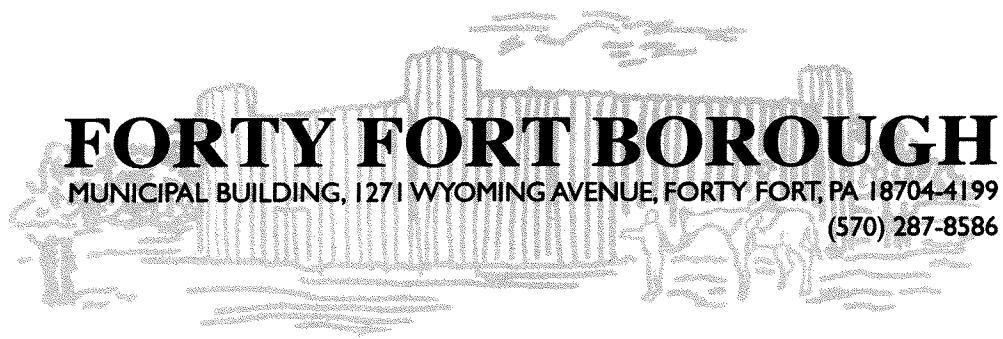
Other seniors who need assistance are those who file PA Property Tax Rebates. Many seniors request receipts from me to file with their rebate requests. There are also times when seniors' requests are denied due to insufficient information, and I provide to them the information being requested. The seniors have direct access to me and can get the help that they need without delay or difficulty. I believe that this access and help is invaluable to our seniors.

The final population that I want to mention today are the disabled veterans. The Local Tax Collector assists the veteran in filing the appropriate documentation for tax exemption and ensures that their real estate tax bills are removed from the tax roll. These veterans benefit from the personal assistance we offer.

Thank you very much for your consideration. With our current system of tax collection being cost effective and having superior customer service, I ask that you do not support SB1099.

Sincerely,

Diane Telly, CPTC  
Hilltown Township, Bucks County



June 15, 2018

Honorable Scott Martin                      Honorable John Blake  
Interim Chair                                      Minority Chair  
Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Dear Senators Martin and Blake:

It is our understanding that a hearing of the Senate Local Government Committee for Tuesday June 19 in Harrisburg on Senate Bill 1099. Please accept this letter as our testimony and enter it into the hearing's official record.

As municipalities, we strongly believe that elected Tax Collectors fulfill a vital role in local government and we disagree with the apparent premise of the bill that the present system should be scrapped and replaced with a new system centralizing more power at a higher level of government.

As municipalities, we strongly support a local system of tax collection. While SB 1099 suggests that there is choice involved, we disagree. To us, the legislation looks like it stacks the odds against municipalities continuing to work with a system that has served taxpayers for many years. A provision in Senate Bill 1099 (section 3.1) says that a county may unilaterally take over collection of real estate taxes if it so chooses. It does not appear to allow for continued collection of real estate taxes by a municipality but rather says that the county can do what it chooses. There are situations where townships have collected real estate taxes. Should their administration of tax collection be usurped by a different level of government? We municipalities say no.

There appears to be a similar bias towards a higher level of government where municipalities would eliminate the elected Office of the Tax Collector. If you believe as we townships do as echoed in PSATS 2017-18 Policy Statement Page 8, that local government works best, and its taxing authority should not be eliminated or eroded, you would not want to eliminate this elected office.

Frankly, we do not understand why this legislation is being considered at all. Is the perceived problem specific to a county situation? If so, might it be better addressed at the local level? As municipalities, we seek the highest level of efficiency at the local level and we believe Senate Bill 1099 works against this goal. Please reject Senate Bill 1099 and thank you for reviewing our concerns with the proposal.

Sincerely,

A handwritten signature in cursive script that reads "Bonnie Arnone".

Bonnie Arnone  
Borough Manager

CC: [smartin@pasen.gov](mailto:smartin@pasen.gov)      [jblake@pasenate.com](mailto:jblake@pasenate.com)

[emarsicano@pasen.gov](mailto:emarsicano@pasen.gov) [luc.miron@pasenate.com](mailto:luc.miron@pasenate.com) Thomas Alexander



## HILLTOWN TOWNSHIP POLICE

---

Christopher E. Engelhart  
Chief of Police

13 West Creamery Road ▪ P.O. Box 260 ▪ Hilltown, PA 18927  
Office (215) 453-6000 ▪ Dispatch (215) 453-6011 ▪ Fax (215) 453-6062

June 15, 2018

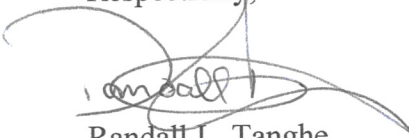
To whom this may concern:

I have recently become aware that the Pennsylvania State Senate will be conducting hearings regarding Senate Bill #1099. It is my understanding that Bill # 1099 intends to eliminate our local elected tax collectors. I believe this will create the possibility for large companies to collect and report the taxes and therefore will charge greater fees in doing so.

I can also add that our Tax Collector for Hilltown Township, Diane Telly, has provided quick, reliable, and accurate tax and reassessment information on a moment's request. My experience in obtaining information from larger companies over the years has been quite frustrating, and many times unsuccessful.

Please accept this letter of my opposition to Senate Bill #1099.

Respectfully,

  
Randall L. Tanghe  
Lieutenant

SB 1099 MUNICIPALITY LETTER

[smartin@pasen.gov](mailto:smartin@pasen.gov)    [jblake@pasenate.com](mailto:jblake@pasenate.com)

CC: [emarsicano@pasen.gov](mailto:emarsicano@pasen.gov)    [lmiron@pasenate.com](mailto:lmiron@pasenate.com)

Honorable Scott Martin                      Honorable John Blake  
Interim Chair                                      Minority Chair  
Senate Local Government Committee  
Main Capitol  
Harrisburg, PA 17120

Dear Senators Martin and Blake:

It is our understanding that a hearing of the Senate Local Government Committee for Tuesday June 19 in Harrisburg on Senate Bill 1099. Please accept this letter as our testimony and enter it into the hearing's official record.

As municipalities, we strongly believe that elected Tax Collectors fulfill a vital role in local government and we disagree with the apparent premise of the bill that the present system should be scrapped and replaced with a new system centralizing more power at a higher level of government.

As municipalities, we strongly support a local system of tax collection. While SB 1099 suggests that there is choice involved, we disagree. To us, the legislation looks like it stacks the odds against municipalities continuing to work with a system that has served taxpayers for many years. A provision in Senate Bill 1099 (section 3.1 ) says that a county may unilaterally take over collection of real estate taxes if it so chooses. It does not appear to allow for continued collection of real estate taxes by a municipality but rather says that the county can do what it chooses. There are situations where townships have collected real estate taxes. Should their administration of tax collection be usurped by a different level of government? We municipalities say no.

There appears to be a similar bias towards a higher level of government where municipalities would eliminate the elected Office of the Tax Collector. If you believe as we townships do as echoed in PSATS 2017-18 Policy Statement Page 8, that local government works best and its taxing authority should not be eliminated or eroded, you would not want to eliminate this elected office.

Frankly, we do not understand why this legislation is being considered at all. Is the perceived problem specific to a particular county situation? If so, might it be better addressed at the local level? As municipalities, we seek the highest level of efficiency at the local level and we believe Senate Bill 1099 works against this goal. Please reject Senate Bill 1099 and thank you for reviewing our concerns with the proposal.

Sincerely,

*Janet A. McKinley*  
*Tax Collector*  
*Armstrong Co. / Valley Twp.*

MEMORANDUM

*PLEASE MAKE THIS LETTER PART OF THE OFFICIAL RECORD OF THE HEARING*

TO:                   Honorable Scott Martin, Interim Chair                   Honorable John Blake, Minority Chair  
                          Senate Local Government Committee                   Senate Local Government Committee  
                          Main Capitol, Harrisburg, PA 17120                   Main Capitol, Harrisburg, PA 17120

FROM:               Janis Creason, Dauphin County Treasurer

DATE:               June 17, 2018

RE:                  Remarks on Senate Bill 1099

I have served as Dauphin County Treasurer since 2008. There are 40 taxing districts in Dauphin County. Of those, my office collects municipal real estate taxes for nine districts. I am under contract (no remuneration) through the county to teach the Tax Collector Qualification Course and administer the examination on behalf of the Pennsylvania Municipal League. Previously, I developed the Best Practices in Tax Collection curriculum and instructed same through PSATS. I present on tax collection at the annual PSATS Conference, as well as at other seminars across the Commonwealth.

When I took office, the county treasurer collected the county portion of real estate taxes in the City of Harrisburg only. There was no legal basis for counties to collect real estate taxes on behalf of municipalities, although several counties were doing that. As a loophole to the law, municipalities sometimes elected “name-only” tax collectors who deputized the county (or some other entity) to collect the real estate taxes for the county and municipality. Dauphin County had several such arrangements, which accomplished the task of collecting taxes efficiently where no person was willing to actively serve as the tax collector; however, the situation was not ideal.

In 2010, I approached Rep. Hickernell about drafting legislation to allow county treasurers to collect and remit municipal real estate taxes in the absence of an elected or appointed tax collector. After gaining support of the county treasurers, CCAP, PSATS, and the PA State Tax Collectors’ Assn, House Bill 715 PN 729 passed on December 22, 2011, which is now Section 4.4 of the Local Tax Collection Act.

This provision is not perfect; it is a stop gap measure. While it allows the county treasurer to step in and collect municipal taxes if a vacancy exists, it also requires that the office of tax collector appear on the ballot in the next municipal election. Regardless of how efficient and cost-effective the arrangement is between county, municipality and county treasurer, it risks disruption at the next municipal election should someone wish to run for the office.

For instance, the Dauphin County Treasurers’ Office has been collecting real estate taxes for almost nine years for Millersburg Borough and Susquehanna Township, just to name two municipalities for whom we collect. The arrangement is working very, very well. The county and the municipalities have saved a significant amount of money while providing 24/7 service to the taxpayers and mortgage companies. All parties agree that the current system is ideal over any other and wish it to continue. Yet, the office of tax collector appears on the ballot every two years and threatens to derail an otherwise perfect arrangement.

**I STRONGLY SUPPORT** the portion of SN1099 that calls for a voluntary omission of the office of tax collector from the voting ballot when the county treasurer is collecting real estate taxes for the municipality as the result of a prior vacancy that was not filled by an individual and all parties agree that they wish the arrangement to continue indefinitely.

This allows the county and the municipality to allocate time and energy to a long-term working relationship without the concern that the arrangement will be disrupted every two years.

**I DO NOT SUPPORT** the elimination of the office of tax collector from the voting ballot when there is no confirmed vacancy because a) the incumbent tax collector wishes to seek office in subsequent elections or b) another qualified individual intends to seek the office of tax collector. The reason I do not support this portion of the bill is multi-faceted.

1. Elected tax collectors invest significantly of their own resources to establish and maintain their offices, operation, and qualified status. Apart from reimbursement for paper, postage, and printer ink, tax collectors in Dauphin County are responsible to purchase their own supplies, phone and internet services, office space, if necessary, insurance, additional manpower, computer equipment, etc. The potential that the office of tax collector may be eliminated at the end of any given term is a disincentive to investing in and maintaining an effective operation.
2. It is my opinion, beyond a shadow of a doubt, that politics may play heavily into whether or not the office of tax collector will be abolished by a municipality. Not only may a municipal governing body or a member of that body hold the threat of elimination of the position over a tax collector's head, it may also create a "pay-to-play" scenario whereby a tax collector is in jeopardy if they do not support the "right" candidate or play by the "right" rules. Furthermore, there have been instances during my tenure where a municipal official is at odds with the elected tax collector because of how they perform their duties, despite the tax collector following the rule of law. For example, by law, a tax collector is permitted to refuse personal checks for property taxes after December 15, and that can be seen unfavorably by some taxing districts and may be the catalyst to eliminate the position. Therefore, the tax collector may be judged not on whether they comply with the law, but if their performance satisfies or dissatisfies the municipal officials and/or the tax-paying public.
3. There is no matrix for evaluating the performance of a tax collector in relation to eliminating the position; therefore, the elimination of the office of tax collector would be subjective and unquantifiable. The tax collector is mandated by law to carry out most functions of the position. The law gives considerable latitude to the taxing districts to impose policies that facilitate prompt and timely payment, accurate reporting, and fiduciary accountability. The taxing districts bear some responsibility for insuring that the tax collector operates within the law and has at their disposal the ability to inspect the records and conduct audits.
4. While I believe that the office of tax collector will eventually be eliminated, I believe it will happen more appropriately by attrition. As less and less individuals seek the office and vacancies are filled by county treasurers, there will be a natural decline in elected or appointed tax collectors. In those cases, it would be prudent to allow the county and municipality to agree to the formal omission of the office of tax collector from the ballot at all subsequent elections for as long as practical.

Respectfully submitted:                      Janis Creason    June 17, 2018



Honorable Scott Martin, Interim Chair

Honorable John Blake, Minority Chair

Senate Local Government Committee

Main Capitol, Harrisburg, PA 17120

Dear Senators Martin and Blake,

It is our understanding that a hearing of the Senate Local Government Committee is scheduled for Tuesday, June 19, in Harrisburg on Senate Bill 1099. Please accept this letter on behalf of myself and my constituents as our testimony and enter it into the hearing's official record.

We strongly believe that locally elected Tax Collectors fulfill a vital role in local government and we disagree with the apparent premise of the bill that the present system should be eliminated and replaced with a new system awarding more power to a higher level of government. The current system provides personal, individual service. The proposed new method does not.

Locally elected Tax Collectors process payments in a timely, accurate, and efficient manner. In Armstrong County the collection rate is 93%. We assist with farmstead/homestead applications, provide state required receipts for the rent/rebate program, work closely with mortgage companies, lawyers, closing companies and realtors. Tax Collectors go above and beyond our required duties to assure the collection of the revenue that is vital to the municipality, county, and school district's existence.

Allowing for the collection of property taxes by the local treasurer or an outside entity would adversely affect our county. If taxes were to be collected by the county, it would be total turmoil. At the end of the discount period there would be in excess of 2000 people showing up in person to pay. The parking lot has approximately 40 spaces with three handicapped slots. Having this amount of people showing up would be a safety hazard as well as extremely inefficient. Our county is primarily senior citizens that should not have to go through that hassle.

If taxes were to be collected by an outside entity, approximately \$82,000,000 would be processed out of our county. That would have a major negative effect on our already economically depressed area.

Senate Bill 1099 leads directly to the property owners losing their rights to local government services. We do not understand why the bill is being considered at all. The current system works: it is not broken. Please reject Senate Bill 1099 and thank you for reviewing our concerns with this proposal.

Sincerely,

Lisa Bauer, Tax Collector North Buffalo and Codagon Townships, Armstrong County PA

And the property owners of said townships



FROM THE DESK OF MARIGRACE BUTELA  
DUNBAR TOWNSHIP TAX COLLECTOR  
FAYETTE COUNTY, PA

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MEMO TO: SENATE LOCAL GOVERNMENT COMMITTEE  
DATE: JUNE 15, 2018  
SUBJECT: SB1099 – AMENDING LOCAL TAX COLLECTION LAW – PROVIDING DEFINITIONS; PROVIDING FOR COUNTY OPTION TO COLLECT REAL PROPERTY TAXES, FOR OPTIONAL ALTERNATIVE TAX COLLECTION AGREEMENTS, COLLECTION OF SCHOOL TAXES BY SCHOOL DISTRICTS; AND FURTHER PROVIDING FOR BONDS OF TAX COLLECTORS

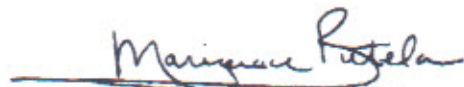
As an elected tax collector for the past 14 years, I am disappointed that such a bill would be introduced in the General Assembly to eliminate the position of "Elected Tax Collector" in the Commonwealth of Pennsylvania. ***I am an advocate and a liaison between my taxpayers and the taxing bodies I serve.*** In 2003 my county implemented its first reassessment. It was a very confusing and frustrating time for many of my taxpayers/property owners. I personally assisted and provided seniors and others with information that helped them gain insight and knowledge when filing appeals. In 2004, I was able to convince the Connellsville Area School District board members to allow taxpayers the option of paying their taxes in 4 equal installments which helped hundreds of taxpayers/property owners in my municipality. It should be noted that CASD became the first school district in Fayette County to implement such a plan, which later became mandated in 2006.

***My office provides excellent and outstanding customer service that cannot be replaced with a lockbox or an unknowledgeable office staffer at a faceless agency.*** My office assists taxpayers Monday through Friday, 12 months throughout the year. I assist with filing PA Property/Rent Rebates, Homestead/Farmstead, and Clean & Green applications/forms. I help manage escrow accounts and assist my taxpayers by answering various questions concerning interims, corrections, exonerations, etc. I collect taxes for the homebound and I travel to senior centers. I also report new construction and additional structures that may have not been permitted, thus helping the taxing bodies in generating needed revenue. I assist and help taxpayers/property owners figure out and understand their tax bills, records cards, comparables, etc. I am much more than just a collector of real estate taxes, ***I am a public servant who is there to help my taxpayers with any problems, concerns, or questions they may have. I help them cut through government red tape that is often part of their daily lives. I know my taxpayers needs because I am part of the community with an office that is located centrally within their municipality.***

***I help my county, township and school save money by not being required to provide health care, retirement and other fringe benefits. They do not reimburse me for rent, utilities, office supplies, internet service, faxing and making copies of tax receipts/bills, etc. These and other services are provided at no cost to the taxing bodies and the taxpayers/property owners.***

In closing, I am asking that ***you not support SB1099***, which I believe, will have a negative effect not only for the people in my township, but for all municipalities that are covered under the Local Tax Collection Law, Act of May 25, 1945, P.L. 1050, No. 394 72 P.S. § 5511.1 et seq. ***The consideration and passage of this bill opens the back door in allowing Big Brother to quietly step in and dismantle our local government. Please do not forget about the taxpayers/property owners who depend on their elected Tax Collector in providing them with outstanding customer service that they have come to know and expect.***

Respectfully,



Marigrace Butela, CPTC (Certified Pennsylvania Tax Collector)

June 16, 2018

Dear Members of the Senate Local Government Committee,

I **am writing** this letter in opposition of SB1099. I never realized how much work was involved in collecting real estate taxes until I offered to volunteer my services for my sister, Marigrace Butela, who is an elected Tax Collector for Dunbar Township, Fayette County, PA. As a retired college graduate in business, I assumed that her job was fairly straightforward. I never realized how involved and sometimes complicated her job is. My sister wears a headphone so that she can multitask. She begins her day by cleaning her office and making sure forms such as the Pennsylvania Property Rebate and other helpful brochures are readily available. She then listens and returns phone messages while she reads and responds to her emails. After her offices closes, she opens her mail, processes payments, and solves problems with overpayments, underpayments, etc. Her county sends her changes every month for new ownership & mailing addresses, corrections, additions, new charges, exonerations, etc. She sends out copies of tax bills with new ownership/ mailing addresses for taxes that are unpaid. She contacts agencies that request tax bills when payment has not been made. She often helps taxpayers by contacting local government offices to help them with questions concerning their assessments, deeds, wills, etc. She routinely helps taxpayers with their Pennsylvania Property/Rent Rebates. She even provides help with filing out forms for other programs such as LIHEAP, SNAP, Medicare and Social Security. She also faxes documents and provides free postage, all at no charge. I often tell people, I would not do her job for a million dollars. My sister is dedicated to the taxpayers and her job. I now realize the important role she plays as an elected local official.

I am asking that you not support SB1099.

Sincerely,

Ms. Marilyn Sanner  
122 East End Road  
Connellsville, PA 15425





Amy J. Smith  
Superintendent

**MOUNT UNION AREA SCHOOL DISTRICT**  
603 North Industrial Drive  
Mount Union, Pennsylvania 17066

Telephone  
814-542-8631

January 30, 2018

Mrs. Patricia Endres  
Union Township Tax Collector  
P. O. Box 156  
7212 Colbert Road  
Calvin, PA 16622

Dear Patty:

At its regular meeting held on January 29, 2018, the Mount Union Area Board of Education approved the listings for exoneration and delinquent Per Capita/Resident taxes for 2017 as you presented for the Union Township taxing region of the District. The delinquent listings for 2017 will be mailed to the District's delinquent tax collection agency -- Statewide Tax Recovery, Inc.

The approval of these listings closes-out your second tax year as Union Township Tax Collector. At this time, we wish to express our appreciation for your efforts in fulfilling the responsibilities of the position of tax collector for the District.

If you have any questions on the action taken at the board meeting, please contact our office at 814-542-8631.

Sincerely,

MOUNT UNION AREA SCHOOL DISTRICT

Amy J. Smith, Superintendent

AJS/dlw

**BOARD**

Dolly Ranck, President  
Deanna Lee Wagner, Secretary  
Telephone: 814-542-8631

**DISTRICT-WIDE ADMINISTRATORS**

Carol L. Kauffman, Dir. Business Affairs  
Telephone: 814-542-8631  
Dianne Thomas, Dir. Spec. Ed.  
Telephone: 814-542-2518

**DISTRICT BUILDINGS**

Administrative Center: 814-542-8631  
Junior High School: 814-542-9311  
Senior High School: 814-542-2518  
Mapleton Union Elementary: 814-542-4401  
Mount Union-Kistler Elementary: 814-542-2595  
Shirley Township Elementary: 814-542-9381

1000 E. Walnut St., Ste. 622  
Perkasie, PA 18944



Phone: 267.885.7405  
Fax: 267.687.0593  
Email: [bburke@principleabstract.com](mailto:bburke@principleabstract.com)

June 15, 2018

Pennsylvania Senators

RE: SENATE BILL 1099

Dear Senators:

As a title company we rely heavily on the efficiency and timeliness of tax certifications for the settlement process. It is crucial to the local community of home buyers, sellers, title companies, and lenders to have the support from our local tax collectors for a smooth closing transaction.

We struggle with the idea of a large corporation taking over this role in our community as this could result in the lack of knowledge and customer service this industry requires. As a small local title company, we highly support our local tax collectors and see the proposed change as a significant negative impact to our closing process and the community.

For additional information, please do not hesitate to contact us.

Best regards,

Bill Burke  
Principle Abstract and Settlement Services, LLC



**The Pennsylvania Municipal League**  
*President – Salvatore J. Panto, Jr., Mayor, City of Easton*



**The Pennsylvania State Association of Township Commissioners**  
*President – John Kuntzelman, Commissioner, East Pennsboro Township*

## MEMO

To: Senate Local Government Committee

From: Amy Sturges, Director of Governmental Affairs, PML and PSATC

Re: Support for Senate Bill 1099

Date: June 18, 2018

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On behalf of the member municipalities of the PA Municipal League and the PA State Association of Township Commissioners, I write to express support for Senator Martin's SB 1099. This bill authorizes alternative methods of Real Property Tax collection for the majority of political subdivisions in PA.

PML and PSATC support the flexibility provided in the bill to decide locally if a change in the Real Estate Tax collection process is necessary. The bill offers several alternative options for collection by an appointed entity including: the county, a municipal employee or a third party collector. This allows each local government to assess its satisfaction with the current system and make adjustments, if necessary.

We request the Committee move the bill to the full Senate. Thank you.





June 16, 2018

Senate Local Government Committee  
Senate of Pennsylvania

Re: Support of Senate Bill 1099

Dear Senator,

On behalf of the 4,500 elected officials who govern the commonwealth's public school districts, **we are writing to request your support of Senate Bill 1099**, sponsored by Senator Scott Martin. We believe this legislation continues the success of Act 32, which simplified the administration and collection of earned income tax in Pennsylvania, by allowing school districts to appoint efficient, modern and technologically advanced tax collectors.

***Background of a Successful and Efficient tax change:*** After implementing Act 32 in 2008 school districts received over \$237 million in increased local earned income tax revenue annually because of efficiency. The inefficiency of the previous system was mostly due to the lack of uniform withholding, varying thoroughness of tax collectors' records, training and resources, and red tape. After Act 32 tax collectors were hired that had incredible experience and the numbers below speak to what modernization of a tax system can produce. Simply collecting this tax in a more efficient and coherent manner has had benefits to tax payers and government entities:



**The need for modernization:** Allowing School Districts to utilize reliable and efficient tax collectors for EITC tax collection gave taxing districts economy of scale, professionals dedicated to efficiency, and the utilization of collection technology not previously available to most districts. This same concept should be applied and is being applied by some districts in Pennsylvania to collect their property tax. Senator Scott Martin's Senate Bill 1099 cuts through the

red tape that is halting some of these cost saving reforms and simply would allow districts to achieve efficiency by adopting a resolution appointing its tax collector.

Further, this legislation deals with the unfortunate circumstance when a school district and tax collector are unable to create a successful partnership, which has costed taxpayer and created undue burden when paperwork is sent out incorrectly.

As a membership-driven organization that is pledged to the highest ideals of local lay leadership for public schools PSBA works to support reforms for the betterment of public education and to promote the achievements of public schools, students and local school boards. We want to thank you for your attention to these important issues and the dedication you have shown to the students of this great Commonwealth. If you have any questions or concerns, please feel free to contact me at (717) 506-2450 x3337.

Sincerely,

John M. Callahan,  
Chief Advocacy Officer  
Pennsylvania School Boards Association