



TESTIMONY ON PENNSYLVANIA'S LOCAL TAX COLLECTION REFORM

PRESENTED TO THE SENATE LOCAL GOVERNMENT COMMITTEE

BY

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Good morning, Chairman Martin, Chairman Blake and members of the Senate Local Government Committee, and thank you for the opportunity to be with you today to discuss Pennsylvania's tax collection system and to support SB 1099. My name is Deborah Crawford, and I have been employed by the Tioga County commissioners since 1995, serving as chief assessor since 2000 and tax claim director since 2010. I also serve as the president for the Assessor's Association of Pennsylvania (AAP), an affiliate of CCAP, and I am an AAP Approved Instructor and co-chair of AAP's Clean & Green Committee. In addition, I am actively involved with the Local Government Commission's Assessment Reform Task Force.

Today, however, I am here before you because of my role also serving as the tax collector for 17 of Tioga County's 39 municipalities. Local options for property tax collection are actually not a new concept, and in fact are already used in a patchwork and piecemeal fashion under current laws throughout the state. In my case, I have been designated tax collector for these 17 municipalities because they have a vacancy in the office of elected tax collector, as is currently allowed under the Local Tax Collection Law. Other local governments in Pennsylvania have also found this arrangement to be extremely beneficial, particularly where it has become difficult to find an individual who is willing to run for the position of tax collector.

Further, under special legislation, county taxes in Allegheny County are collected by the county treasurer. Other special local laws enacted in the nineteenth century and which are still in effect make the county treasurer the collector of county taxes in Beaver, Chester, Greene, Lawrence and Washington counties. Counties adopting home rule charters may opt to collect their own taxes, and Delaware, Lackawanna and Northampton counties currently collect their own taxes under their home rule authority.

The issues that truly lie behind the importance of flexibility when assessing tax collection are access and constituent satisfaction. I highlight these two benefits, with the backing of examples from Tioga County. In my capacity as tax collector, I've noticed nothing but positive experiences for both the municipalities and my taxpayers. The process is simpler and less expensive for smaller municipalities that may only have a part-time secretary, and the county Tax Claim Bureau where we collect taxes is open five days a week, from 9 a.m. to 4:30 p.m. We accept payments in person, online, over the phone or by mail. And the ease of access and convenience comes two-fold, as we are also able to answer questions with regard to assessed value, Clean and Green, and other services provided by the Assessment Office and Tax Claim Bureau – multiple phone calls by the taxpayers are no longer required. Taxpayers are happy, the system is succinct, and these positive results are only a small reflection of what many local governments are experiencing. In other counties where local options have been used, counties have also reported cost-effective, streamlined and efficient results while maintaining taxpayer satisfaction with collection administration.

Not every local government in every part of the state has the ability to review its local tax collection system in conjunction with the needs of its taxpayers. In fact, I often receive inquiries from other municipalities with elected tax collectors who are interested in local options for collection as well, simply due to its ease and convenience for both the municipality and their tax

payers. But unless they happen to have a vacancy in the elected tax collector position, I cannot help them and they cannot benefit from the county's services.

Senate Bill 1099 recognizes the diversity inherent across our 67 counties by offering options to all local governments – rather than mandates – to use the local elected tax collector or to pursue other means of collection. In communities where taxpayers prefer to have a local elected tax collector with whom to transact their business, they can continue to do so. At the same time, if counties, municipalities or school districts would like to explore options to an archaic system that could streamline the process and provide more efficient services to taxpayers, they could take steps to do so without having to wait for a vacancy.

In conclusion, taxpayers can still be – and are – well served outside of the elected tax collector model. On one hand, they have convenient, efficient options for paying their taxes, while still benefiting from being able to reach a person in the county office if they have questions. On the other, in a time when there is constant attention on the property tax, these options give counties and municipalities the ability to consider whether they can save property owners tax dollars by having a more efficient, less expensive option for collecting real estate taxes. Senate Bill 1099 would give all local governments across the commonwealth the ability to make this evaluation for their taxpayers.

Thank you for your attention to this important issue, and I would be happy to answer any questions you may have.