

CRAWFORD COUNTY
TAX COLLECTION COMMITTEE
BYLAWS

Effective: April 8, 2010

Table of Contents

<u>Article I. Background</u>	3
<u>Article II. Purpose</u>	3
<u>Article III. Board of Delegates/Governing Body</u>	3
Section 1. Governing Body	3
Section 2. Delegates	3
Section 3. Voting	4
Section 4. Quorum	4
Section 5. Meetings	4
Section 6. Conduct of Meetings.....	4
Section 7. Board Duties	4
Section 8. Retention of Board Authority.....	5
Section 9. Vote Required for Certain Decisions	6
<u>Article IV. Officers, Agents and Employees</u>	7
Section 1. Officers.....	7
Section 2. Annual Organizational Meeting	7
Section 3. The Chairperson	7
Section 4. The Vice-Chairperson.....	7
Section 5. The Secretary.....	8
Section 6. The Treasurer.....	8
Section 7. Tax Collector	8
Section 8. Solicitor	8
Section 9. Open Records Officer	8
<u>Article V. Notice</u>	8
Section 1. Required Notices.....	9
Section 2. Manner of Giving Notice to Delegates, Officers or Committee Members	9
Section 3. Manner of Giving Notice of Taxing Authorities.....	9
Section 4. Manner of Giving Notice to DCED.....	10
<u>Article VI. Committees</u>	10
Section 1. Committees	10
Section 2. Committee Meetings.....	10
Section 3. Quorum and Voting.....	10
Section 4. Committee Powers and Duties.....	10
Section 5. Coordination.....	10
Section 6. Management Committee.....	10
<u>Article VII. Finances</u>	12
Section 1. Fiscal Year	12
Section 2. The Budget	12
Section 3. Allocation of Costs.....	12
Section 4. Bonds	13
<u>Article VIII. Miscellaneous</u>	13
Section 1. Adding a Taxing Authority	13
Section 2. Tax Appeal Board.....	13
Section 3. Amending the Bylaws	13

CRAWFORD COUNTY TAX COLLECTION COMMITTEE

BYLAWS

Adopted: April 8, 2010

Effective: April 8, 2010

Article I. Background. The Crawford County Tax Collection Committee ("TCC") is a government entity created and organized under Act 32 of 2008, 53 P.S. § 6924.501 *et seq.*, which amended and restated the Local Tax Enabling Act ("LTEA"), 53 P.S. § 6901 *et seq.* Under Act 32, the TCC is required to appoint a tax collector to collect Income and such other taxes as may be assigned throughout the Crawford Tax Collection District ("TCD"), and to oversee the appointed tax collector's tax collection within the TCD.

The school districts and municipalities listed in the attached Exhibit A are within the TCD. These school districts and municipalities are referred to herein as "Taxing Authorities."

These Bylaws are adopted, pursuant to authority of Section 505(a.1) of the LTEA.

Article II. Purpose. The purpose of the TCC is to oversee collection, and to appoint a tax collector to collect within the TCD Income Tax and such other taxes as the TCC may authorize. Act 32 requires the TCC to assume jurisdiction over collection of Income Tax. Act 32 also allows the TCC to assume jurisdiction over collection of certain other taxes. The TCC may assume jurisdiction over collection of local service tax and certain other taxes levied by those Taxing Authorities that have signed and provided the documentation required by the TCC. The various types of taxes collected under TCC jurisdiction are collectively referred to herein as the "Tax".

Article III. Board of Delegates/Governing Body.

Section 1. Governing Body. The governing body of the Crawford County TCC shall be called the Board of Delegates (the "Board"). The Board shall consist of voting delegates appointed by the Taxing Authorities within the Crawford TCD. Subject to these Bylaws and Act 32 of 2008 (53 P.S. § 6924.101 *et seq.*) as amended, the Board shall have full power and authority to act as the governing body of the TCC.

Section 2. Delegates. Each Taxing Authority imposing earned income/net profits tax shall appoint one voting delegate, an alternate delegate and, if desired, a second alternate delegate. In the absence of the

voting delegate, the alternate delegate will be considered the voting delegate. All delegates serve at the pleasure of and may be removed at any time by the governing body of the Taxing Authority that appointed the delegate.

Section 3. Voting. All actions taken by the Board shall be by majority of the weighted vote of those delegates present, provided a quorum is present at the time of voting. The TCC shall recalculate the weighted votes of each Taxing Authority in October of each year, based on the most recent report of Income Tax revenues received as reported by each Taxing Authority to the Department of Community and Economic Development (DCED) or Department of Education.

Section 4. Quorum. Quorum shall be established by the presence of a majority of the voting delegates of the TCC. For purposes of calculating quorum, a delegate representing more than one Taxing Authority shall represent an amount in correlation to the number of Taxing Authorities the delegate represents.

Section 5. Meetings. The Board will hold meetings at least quarterly or more frequently, at times established by the Board, or by the Chairperson in the absence of Board action. Public meetings of the Board shall be subject to the Sunshine Act (65 Pa. C.S.S. § 701 *et seq.*). Special meetings may be called by the Chairperson or the Management Committee. The Secretary shall maintain the minutes of the meetings of the Board.

Section 6. Conduct of Meetings. Board meetings will be conducted according to any rules or policies established by the Board, and in default of such action, by Robert's Rules of Order.

Section 7. Board Duties. The duties of the Board shall include the following:

- a. The Board shall receive and review information provided by the Chairman, Management Committee, Officers and others, in order to keep fully informed as to TCC business, operations and other affairs.
- b. The Board shall keep records of all votes and other actions taken by the TCC.

- c. The Board shall appoint and oversee a Tax Collector. In addition, the Board shall set the compensation of the Tax Collector and shall require, hold, set and review the Tax Collector's bond.
- d. The Board shall establish the manner and extent of financing of the tax collection committee.
- e. The Board shall adopt, amend and repeal Bylaws, resolutions, policies and procedures for the administration of the collection of taxes within the tax collection district.
- f. At each regular Board meeting, the Treasurer shall present a report to the Board of all TCC expenditures paid or incurred during the fiscal year and since the last meeting.
- g. Although the Board in performing its duties will rely substantially on information from and decisions by the Chairman, Management Committee, Officers and others, the Board shall have ultimate responsibility and authority with respect to TCC business, financial oversight and other TCC affairs.
- h. The Board will always have the right to direct TCC action on any matter by policy, resolution, directive or other measure, including an action that reverses prior action of any committee, officer or previous Board. Any reversal of a prior action shall not negate any contract rights acquired by a third party pursuant to a contract properly approved before the Board action reversing the prior decision.

Section 8. Retention of Board Authority. Except as otherwise provided in these Bylaws, all powers of the TCC shall be exercised by or under authority of the Board and the business affairs of the TCC shall be managed under direction of the Board. The Board may delegate authority for actions to committees, officers and others. However, without regard to any prior delegation of authority, only the Board shall have authority to act on any of the following:

- a. Adoption, amendment or repeal of Bylaws or resolutions.
- b. Approval to merge or take joint action with one or more other TCCs to form a multi-county TCC.

- c. Approval to acquire, lease, rent or dispose of real or personal property.
- d. Approval of the TCC annual budget.
- e. Appointment or removal of TCC officers.
- f. Establish reasonable compensation for the Officers, including the Chairperson, Vice-Chairperson, Secretary and Treasurer, and members of the Management Committee for performance of official and committee duties and responsibilities.
- g. Appointment of the TCC solicitor, TCC auditor, TCC insurance agent and Tax Appeal Board Members.
- h. Approval to create a bureau to collect taxes within the TCD, or to dissolve any such bureau.
- i. Approval of requests by political subdivisions for the TCC to collect any tax other than Income Tax.
- j. Approval to open, relocate or close any office.
- k. Ratification of all TCC expenditures.
- l. Approval to borrow money, accept grants, incur indebtedness and issue notes, debentures and other obligations to evidence borrowing.
- m. Any other issue or matter as to which the Board may, in the future, adopt a resolution to reserve the authority to act.

Section 9. Vote Required for Certain Decisions. Notwithstanding any other provision of these Bylaws, action taken by the Board on the following issues or matters shall be by roll call vote and shall require the affirmative vote of a two-thirds (2/3) super-majority of the weighted vote of all the delegates present:

- a. Amendment of these Bylaws.
- b. Appointment of the Tax Collector.

- c. Approval to merge or take joint action with one or more other TCCs to form a multi-county TCC.
- d. Approval to purchase or sell real estate.
- e. Approval to borrow money or otherwise incur debt not provided for in a budget approved by the Board.

Article IV. Officers, Agents and Employees

Section 1. Officers. The Board will have and shall elect the following officers: Chairperson, Vice-Chairperson, Secretary, Treasurer, and any other officers as provided by the Bylaws (the "Officers"). Different offices may be held by the same person if determined appropriate by the Board. Beginning on January 1, 2011 and every year thereafter, each Officer shall hold office for a term of one (1) year starting January 1 and until a successor has been elected, or earlier if a vacancy occurs. Any Officer may be removed by the Board at any time, with or without cause.

Section 2. Annual Organizational Meeting. The Board will hold an annual organizational meeting in January or February. At the annual organizational meeting, the Board shall elect officers and the Management Committee members. Within thirty (30) days after the election of any officer, the Secretary shall notify DCED of the name and address of each officer. At the annual organizational meeting, the Board will also review the Tax Collector's performance, appoint the TCC solicitor, appoint an accounting firm to audit the TCC annual financial statements, appoint the TCC insurance agent (if deemed necessary), appoint Tax Appeal Board members, approve one or more banks or other financial institutions to serve as the primary depository for the TCC or otherwise to accept TCC deposits or provide investments for the TCC, and will take other action as necessary or appropriate.

Section 3. The Chairperson. The Chairperson shall be a voting delegate. The Chairperson shall preside at Board meetings, set Board meeting agendas, and perform other duties as designated by the Board.

Section 4. The Vice-Chairperson. The Vice-Chairperson shall be a voting delegate and shall perform duties as designated by the Board. In the event of the Chairperson's absence or unavailability, the Vice-Chairperson shall perform the duties of the Chairperson at that meeting only.

Section 5. The Secretary. The Secretary may or may not be a voting delegate. The Secretary shall maintain the minutes and records of the board and provide notices to each delegate and alternate appointed to the TCC. If the Secretary is not in attendance at a meeting, the Chairperson shall designate one of the delegates in attendance to act as Secretary for purposes of that meeting only. Within thirty (30) days after the election of any officer, the Secretary shall notify DCED of the name and address of each officer.

Section 6. The Treasurer. The Treasurer may or may not be a voting delegate. The Treasurer shall have the care and custody of all operational monies belonging to the TCC, shall cause such monies to be deposited into such financial institutions and accounts as designated by the Board, shall make a report of TCC finances at each Board meeting, shall assist in the preparation of the budget and shall make financial information available to the Board, the Officers and the committees and shall exercise all duties incident to the office of the Treasurer. The Board may require the Treasurer to have a bond in an appropriate amount as determined by the Board. The cost of the Treasurer's bond will be assumed by the TCC.

Section 7. Tax Collector. The Board shall appoint a Tax Collector for the assessment, collection and administration of Income Taxes levied, imposed and collected in fiscal years beginning on and after January 1, 2012 or earlier if approved by the Board. Prior to initiating any official duties, the Tax Collector shall give and acknowledge a bond to the TCC consistent with the provisions of 53 P.S. § 6924.509(d) as amended and any regulations or guidelines published by DCED.

Section 8. Solicitor. The Board shall appoint a Solicitor to advise the TCC regarding any legal issues that may arise.

Section 9. Open Records Officer. The Board shall appoint an Open Records Officer. The Open Records Officer shall consult with the Solicitor as needed and ensure that the TCC is compliant with the Right to Know Law, 65 P.S. § 67.101 *et seq.* The Open Records Officer shall receive Right to Know requests submitted to the TCC, direct the requests to the appropriate person within the TCC or within another agency, track the TCC's progress in responding to requests and issue interim and final responses to requests.

Article V. Notice.

Section 1. Required Notices. The TCC shall give notice to all voting and nonvoting delegates and officers of all meetings of the Board. The TCC shall give such notice at least seven (7) calendar days in advance of any regular or special Board meeting. If a delegate is unable to be present at a Board meeting, it is the responsibility of the delegate to advise the Taxing Authority's alternate delegates. A meeting notice shall at minimum specify the date, time and address of the meeting. For a public meeting, the Secretary shall also give public notice of the meeting in accordance with the Pennsylvania Sunshine Act.

For Committee meetings, notice shall be given at least 24 hours in advance of any special committee meeting.

Section 2. Manner of Giving Notice to Delegates, Officers or Committee Members. Any notice or document required to be given to a delegate or officer shall be given to the person either by hand delivery, or by sending a copy thereof by first class mail, postage prepaid to the person's postal address supplied by the person to the Board for the purpose of notice. Written notice may also be given by facsimile transmission, e-mail or other electronic communication to the person's facsimile number or address for e-mail or other communication supplied by the person to the Board for the purpose of notice. Alternatively, notice of a meeting required to be given to a delegate, officer or committee member may be given by telephone.

Section 3. Manner of Giving Notice of Taxing Authorities. Any notice or document required to be given directly to a Taxing Authority shall be given either by hand delivery, or by sending a copy thereof as follows:

- a. Written notice may be given by first class mail, postage prepaid, to the Taxing Authority postal address supplied to the Board by the Taxing Authority. Notice given in this manner shall be deemed given to the Taxing Authority when hand delivered or deposited in the U.S. mail for delivery to the Taxing Authority.
- b. Alternatively, written notice may be given by facsimile transmission, e-mail or other electronic communication to the Taxing Authority facsimile number or address for e-mail or other communication supplied to the Board by such Taxing Authority or appearing on the Taxing Authority website which has been updated in the past year. Notice

given in this manner shall be deemed given to the Taxing Authority when confirmed by a matching transmission receipt from a facsimile or a matching read receipt from the e-mail recipient.

Section 4. Manner of Giving Notice to DCED. Any notice or document required to be given to DCED may be given by first class or express mail, postage prepaid, to DCED's official address. Notice may also be given to DCED in any other manner established by DCED.

Article VI. Committees.

Section 1. Committees. The Board may designate committees as needed. The members of such committees shall be appointed by the Chairperson, subject to the approval of the Board.

Section 2. Committee Meetings. Committee meetings shall be held on dates and at times established by the respective committee. Special committee meetings shall be called upon request received from any officer or committee member and upon approval of the Chair of the committee.

Section 3. Quorum and Voting. Quorum of a committee shall be established by the presence of a majority of all committee members. Except as otherwise provided by these Bylaws, all action taken by a committee shall be by majority vote of all committee members present.

Section 4. Committee Powers and Duties. Subject to these Bylaws, any committee appointed by the Board shall have and may exercise all powers and authority granted by resolution of the Board.

Section 5. Coordination. The various committees shall coordinate their activities. Any recommendation, which shall require the expenditure of funds not provided in the budget shall first be transmitted in writing to the Management Committee for its consideration and recommendation to the Board.

Section 6. Management Committee. The Board shall appoint a Management Committee that shall consist of the Board Chairperson, Vice-Chairperson, and five (5) additional voting delegates appointed by the Board. The purpose of the Management Committee is to assist in the oversight of TCC management and in exercising certain specific powers. Subject to these Bylaws, the Management Committee shall have the following powers and duties:

- a. Gather information relevant to Board or Management Committee decisions and make recommendations based upon those findings.
- b. Recommend appointment of an Executive Director or any other employee or position, and compensation.
- c. Set the compensation of TCC employees other than the Executive Director to the extent provided for in the budget.
- d. Recommendations of slate of officer nominations and other appointments.
- e. Recommendation of TCC positions other than the Executive Director.
- f. Recommendation of employee or Tax Collector bond or theft protection insurance amounts.
- g. Prepare and recommend budgets.
- h. Approval to amend the budget by transferring amounts budgeted in one expenditure category to another expenditure category when it is determined the funds budgeted in the first category will not be needed.
- i. Approval of new accounts or signature authority with respect to accounts established at any bank or other financial institution previously approved by the Board.
- j. Recommend TCC insurance coverages and insurance agency.
- k. Establish the scope of the audit of the Tax Collector and TCC's financial statements performed by the TCC auditor.
- l. Assist in the development of contracts and requests for proposals.
- m. Coordinate the transition from the former tax collectors to the Tax Collector, including but not limited to meeting the requirements imposed on the TCC by Act 32 of 2008.

- n. Monitor TCC finances and ensure TCC funds are being spent as delineated in the budget.
- o. Calculation and recommendation of TCC expense allocation among the Taxing Authorities.
- p. Approval of the Department of Revenue Information Exchange Agreement.
- q. Recommendation of regulations, policies and procedures for tax administration.
- r. Oversee the Tax Appeal Board's operations.
- s. Coordinate the TCC involvement in the DCED mediation process as necessary or appropriate.
- t. Furnish all information required by DCED for the DCED tax register.
- u. Manage all other aspects of the daily operations of the TCC.

Article VII. Finances.

Section 1. Fiscal Year. The TCC fiscal year shall begin on January 1 and end on December 31.

Section 2. The Budget. The proposed budget for the operation of the TCC shall be distributed by the Chairperson to the delegates and Taxing Authorities at least thirty (30) days prior to meeting scheduled for the adoption of the Budget. If no budget is adopted at the meeting, the Board shall set another meeting within ten (10) days of the annual organization meeting for the purpose of adopting a budget. A budget for the forthcoming fiscal year shall be adopted fifteen (15) days before the end of the current TCC fiscal year. A copy of the budget shall be transmitted to each delegate, officer, committee member and Taxing Authority within ten (10) days of its adoption.

Section 3. Allocation of Costs. The net expenses of the TCC shall be allocated among the Taxing Authorities for which the TCC collects taxes. All such expenses shall be weighted in direct proportion to the Income Tax revenues received as recalculated each October based on the most recent reports by each Taxing Authority to the DCED or Department of Education.

Section 4. Bonds. In addition to the bonds for the Tax Collector, Treasurer and others, the Board may require a bond in an appropriate amount set by the Board, which cost shall be assumed by the Board for each person with signature authority on any of the accounts of the TCC.

Article VIII. Miscellaneous.

Section 1. Adding a Taxing Authority. If, after June 30, 2010, a Taxing Authority imposes an Income Tax for the first time, the Taxing Authority shall provide all documentation necessary for the collection of taxes to the TCC, as determined by the TCC. Once the TCC confirms the Taxing Authority has provided the documentation necessary for the collection of taxes, the Taxing Authority's delegate may elect to participate on the Board as a voting delegate in accordance with these Bylaws.

Section 2. Tax Appeal Board. The Tax Appeal Board or the Joint Tax Appeal Board shall hear the appeals of a determination of the Tax Collector relating to the assessment, collection, refund, withholding, remittance or distribution of Income Taxes. An appeal may be filed by a taxpayer, employer, political subdivision or another tax collection district. All Tax Appeal Board members shall be voting delegates. The Tax Appeal Board shall be comprised of three (3) regular members and two (2) alternate members appointed by the Board. A panel of three (3) members shall hear and decide each appeal. If a regular member is unavailable to participate in the appeal, one of the alternate members shall participate in place of the regular member. The members of the Tax Appeal Board shall not be the Tax Collector or an employee, agent, advisor or consultant of the Tax Collector of the TCC or any other TCC that is a member of the Joint Tax Appeal Board. The TCC may join with other tax collection committees to form a Joint Tax Appeal Board. All appeals shall be conducted in a manner consistent with the provisions of the Pennsylvania Local Taxpayers Bill of Rights Act, 53 Pa. C.S. § 8421 *et seq.* A member of the Tax Appeal Board may be removed by the Board at any time, with or without cause. The Tax Appeal Board may consult with the TCC Solicitor regarding any legal issues that may arise.

Section 3. Amending the Bylaws. The Board shall provide a copy of each proposed amendment to all delegates and Taxing Authorities thirty (30) business days before the Board meeting at which it will be presented for adoption.

EXHIBIT A

MUNICIPALITIES WITHIN THE CRAWFORD COUNTY TAX COLLECTION DISTRICT

<u>Municipality Name</u>	<u>County</u>	<u>Municipality Name</u>	<u>County</u>
Allegheny Township	Venango	Penncrest School District	Crawford
Athens Township	Crawford	Pine Township	Crawford
Beaver Township	Crawford	Pleasantville Borough	Venango
Blooming Valley Borough	Crawford	Plum Township	Venango
Cambridge Springs Borough	Crawford	Randolph Township	Crawford
Cambridge Township	Crawford	Richmond Township	Crawford
Centerville Borough	Crawford	Rockdale Township	Crawford
Cherrytree Township	Venango	Rome Township	Crawford
Cochranton Borough	Crawford	Sadsbury Township	Crawford
Conneaut Lake Borough	Crawford	Saegertown Borough	Crawford
Conneaut School District	Crawford	South Shenango Township	Crawford
Conneaut Township	Crawford	Southwest Township	Warren
Conneautville Borough	Crawford	Spring Township	Crawford
Crawford Central School District	Crawford	Springboro Borough	Crawford
Cussewago Township	Crawford	Steuben Township	Crawford
East Fairfield Township	Crawford	Summerhill Township	Crawford
East Fallowfield Township	Crawford	Summit Township	Crawford
East Mead Township	Crawford	Titusville Area School District	Crawford
Fairfield Township	Crawford	Titusville City	Crawford
French Creek Township	Mercer	Townville Borough	Crawford
Greene Township	Mercer	Troy Township	Crawford
Greenwood Township	Crawford	Union Township	Crawford
Hayfield Township	Crawford	Venango Borough	Crawford
Hydetown Borough	Crawford	Venango Township	Crawford
Jamestown Area School District	Mercer	Vernon Township	Crawford
Jamestown Borough	Mercer	Wayne Township	Crawford
Linesville Borough	Crawford	West Fallowfield Township	Crawford
Meadville City	Crawford	West Mead Township	Crawford
North Shenango Township	Crawford	West Shenango Township	Crawford
Oil Creek Township	Crawford	Woodcock Borough	Crawford
Oil Creek Township	Venango	Woodcock Township	Crawford