

# Tax Collector Committee Conversation

Presented by: Pennsylvania Department of Community and Economic Development  
Governor's Center for Local Government Services

## Agenda

### 1. Welcome:

Kim Bracey- Executive Director Governor's Center for Local Government Services

### 2. ACT 32 2008:

1. Section 505- Tax Collector Committees- Michael Foreman, Tree Zuzzio and Karen O'Neil
2. Section 508- DCED- Nicholas Mackereth

### 3. Best Practices

### 4. Questions

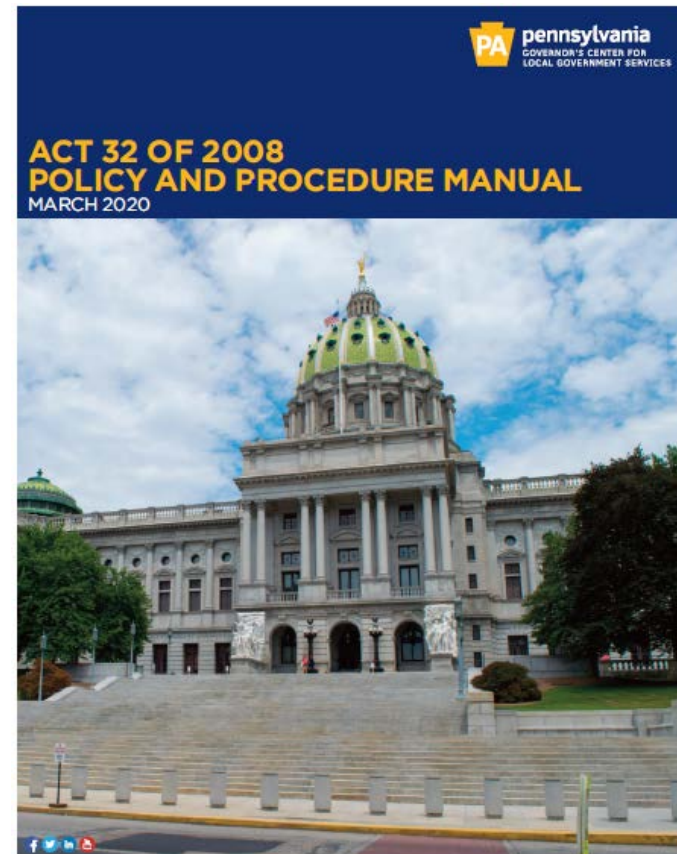
### 5. Future Communication

## Purpose of our Conversation

1. Re-establish communication between DCED and TCC's from around the Commonwealth.
2. Provide an overview of ACT 32 of 2008
3. Highlight best practices
4. Discuss communication and coordination
5. Learning from other TCC's

## ACT 32 2008- Tax Collector Committees

1. Act 32, Section 505 (a):  
Duties and Powers
2. Act 32, Section 505 (b) :  
Bylaws and Administration



## ACT 32 2008- Tax Collector Committees

3. Act 32, Section 505 (g): Providing DCED with contact information of newly elected tax collector committee officers.

Upon the election of any new officer, the tax collection committee shall notify DCED within 30 days and shall provide the department with the names and address of each officer.

Information should be sent to: [RA-MuniStats@pa.gov](mailto:RA-MuniStats@pa.gov)

Please make sure to identify the TCC in the email.

## ACT 32 2008- Tax Collector Committees

4. Act 32, Section 505(h)(1)(2): Audits of the TCC need to be submitted to DCED annually on or before September 1.

Send PDF copy of the audit to DCED at: [RA-MuniStats@pa.gov](mailto:RA-MuniStats@pa.gov)

To see published reports, go to: <https://dced.pa.gov/library/?wpdmc2=act-32-audits>

## ACT 32 2008- DCED

1. On our Department website, submitted audit reports are made available for the public.
2. As part of a partnership, DCED has developed and updates a course and exam for Act 32 Tax Collector qualification for pre-appointment and continuing appointment.
3. On the Department website, DCED updates and publishes a list of Act 32 Certified Tax Officers.
4. The Department assist Commonwealth residents with issues and complaints regarding tax officers and agencies.

## TCC Best Practices

1. A tax collection committee cannot oversee the work of the tax collector if it fails to regularly meet. TCC's can easily submit information on how often they meet as part of the filing of the annual audit, which by law must take place "on or before September 1".
2. The bylaws of tax collection committees shall specifically allow appointed delegates to represent more than one taxing authority. This could help assist with easily establishing a quorum at public meetings.
3. The tax collection committees could designate an audit sub-committee to work with the appointed auditor and scrutinize the annual report issued by the auditor under section 505(h), including the auditor's opinion letter. Consider appointing a certified public accountant as one member of your audit sub-committee. Note: The CPA does not need to be a TCC delegate or alternate to serve on the TCC's audit subcommittee.



## TCC Best Practices- Cont.

4. In addition to section 505(h) audits regarding the tax collector, all tax collection committees could provide an examination (i.e., audit) for each calendar year of the accounts, financial statements and records of the TCC.
5. All Act 32 tax collectors could be required by each TCC to regularly undergo SOC-I, Type 2 audits so that their “internal controls” are independently evaluated.
6. All tax collection committees could require to publicly file all section 407(d) contracts, plus amendments :thereto. In connection herewith, these documents could be made accessible on each TCC’s website.
7. All tax collection committees should establish and maintain a TCC website separate and apart from the website maintained by the TCC's appointed collector. Note: in most instances, this can be accomplished by establishing a TCC presence on the website of the county in which the tax collection district has been established.

## Questions?

- Does your TCC have liability insurance on the TCC? Is this cost one of your most expensive line item on your TCC's budget?
- For TCC's with independent websites, do you publish your TCC records and contacts electronically online? How are your websites utilized both internally and externally?
- Would anyone like to ask any other questions for group discussion?

## Communication and Coordination

1. Would TCC's be interested in having an annual meeting with DCED and other TCC's?
2. What type of support and information sharing should DCED and TCC's have moving forward?

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