

**CALN TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA**

**RESOLUTION NO. 2022-08**

**RESOLUTION ESTABLISHING COMPENSATION AND COLLECTION PROCEDURES  
FOR THE TAX COLLECTOR FOR TOWNSHIP REAL ESTATE TAXES**

WHEREAS, the Office of Tax Collector of Caln Township, Chester County, Pennsylvania, shall be subject to an election in the municipal election in November or appointed, at which time eligible persons shall be elected to those offices for four years or less term: and

WHEREAS, Section 36.1 of the Local Tax Collection Law, 72 P.S. §5511, 36a, provides: “When any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected tax collector, such action shall be by ordinance or resolution, finally passed or adopted prior to the fifteenth day of February of the year of the municipal election.”

AND

WHEREAS, the Board of Commissioners of Caln Township desires to fix the compensation for the office of Tax Collector for Caln Township as it pertains to the collection of real estate taxes.

NOW, THEREFORE, BE IT RESOLVED, that the compensation to be paid by the Board of Commissioners to the Tax Collector of Caln Township for the collection of real estate taxes, subject to the enumerated procedures and conditions below, shall be computed on a per tax bill collected basis as follows:

Option 1: Tax collector places tax bills in envelopes (bills with like addresses will be consolidated into one envelope), mails, collects, and deposits the taxes and provides an electronic file approved by the Township for downloading into the Township’s tax files. Compensation for this option will be \$1.35 per bill collected.

If Tax Collector chooses to collect the taxes, compensation will be paid to the Tax Collector provided the Tax Collector has complied with the following procedures and conditions (Option 1):

1. Tax Collector must make daily deposits of all taxes collected and cleared for the Township in a bank account designated by the Township.
2. Tax Collector shall remit collected taxes to the Board Treasurer along with an electronic (data file) report detailing the sources of said revenues: Weekly during the months of July, August, and September, bi-weekly during the months of October and thereafter during the remainder of the current tax year.

All receipts shall be supported by the Tax Collector's reconciliation report.

3. Immediately upon receipt of payment, Tax Collector shall stamp the receipt of the taxpayer and the receipt for the Township with the date on which the tax was paid to the tax collector.
4. Tax Collector shall comply with all reasonable requirements, procedures, policies, and resolutions adopted now or in future by the Township for the collection of taxes.
5. Tax Collector will be paid by the Township upon completion of the tax collector's responsibilities.
6. Township will provide tax bills, duplicates, postage, and envelopes to the Tax Collector.
7. Tax Collector shall comply with regulations for continuing education. At the time of this resolution, regulations require the Tax Collector to obtain two hours of continuing education during each year. Costs associated with the continuing education program will be the responsibility of the Tax Collector.
8. Tax Collector shall submit the final reconciled report of taxes collected and outstanding annually by January 15.

Option 2: Tax Collector shall deputize the Township to collect the taxes. Tax Collector will not have any responsibilities and will receive \$500 per annum as compensation. The Tax Collector acknowledges that he shall not appoint any other deputy tax collector without the express written consent of the Township. Further, Tax Collector acknowledges that the Township shall have the right to assign any or all of its rights and/or obligations pursuant to this agreement.

If Tax Collector chooses to deputize the Township to collect taxes (Option 2):

Tax Collector appoints the Township as Deputy Tax Collector for the purposes of collecting taxes levied by the Township upon residents of the township where the Tax Collector serves, Tax Collector will advise its Surety of this appointment, and both parties will do all things reasonably necessary for the Surety to approve of this appointment.

Upon execution of this Agreement, the Township hereby agrees to indemnify and save and hold harmless Tax Collector from any loss, liability, damages, costs (including, without being limited to, court costs or administrative proceedings, and in the amount of any judgment, award or decision) and expenses (including but without being limited to, counsel

fees) reasonably paid or incurred in connection with any civil action, administrative proceeding, or arbitration proceeding instituted against Tax Collector, arising from tax collection duties performed by the Township.

RESOLVED, APPROVED AND ADOPTED this 27th day of January, 2022.

ATTEST:

**ON BEHALF  
CALN TOWNSHIP  
BOARD OF COMMISSIONERS**

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Kristen Denne,  
Township Secretary

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Paul Mullin, President