WEST WYOMING ORDINANCE NUMBER 2 \$\frac{1}{2013}\$

TAX COLLECTOR

AN ORDINANCE OF THE BOROUGH OF WEST WYOMING FOR THE OFFICE OF TAX COLLECTOR SETTING FORTH COMPENSATION AND OTHER MATTERS

WHEREAS the Borough of West Wyoming has an office designated as TAX COLLECTOR pursuant to the Commonwealth of Pennsylvania's Borough Code Article X, Section 1806;

WHEREAS, the Borough Council of West Wyoming desires to set forth the compensation and other matters supporting the office of tax collector, West Wyoming Borough Council hereby ordains:

Section I: Compensation Established

The compensation to the office of Tax Collector of the Borough of West Wyoming for the collection of all taxes due to the Borough is hereby designated as follows per bill.

2014 - \$7.00

2015 - \$6.00

2016 - \$5.00

2017 - \$3.50

2018 and future collections will be at the rate of \$3.50/bill unless changed via ordinance.

Section II. Expenses of the Tax Collector Office

The borough shall provide office space in the Borough Town Hall and a dedicated phone line in the Borough Town Hall for use by the Tax Collector.

The borough shall provide postage, printing, books and forms needed for collecting taxes.

Section III. Records and Reports

The tax collector is required to keep a correct account of all funds collected as taxes.

The duplicates of the tax collector are open to inspection by the borough at any time.

The tax collector is required to make periodic reports to the borough. These reports and funds are due by the tenth day of each month for the previous month's activity, but may be required more frequently by the taxing district by ordinance or resolution.

Section IV. Fees for other Tax Collector Services

Requests to provide duplicate bills, data on disks or copies of other information require extra charges. The fee for this service is \$15 per request. Of the fee collected by the Tax Collector, the amount of \$10 is to the tax collector and the borough receives \$5.

The tax collector is required to make periodic reports to the borough on fees collected for other services due by the tenth day of each month for the previous month's activity. Report is required even if it is to report no activity.

Section V. Paying Over Tax Receipts

At a minimum the tax collector is required to pay over tax receipts to the Borough on or before the tenth day of each month.

During rebate and face periods upon collection of taxes, the tax collector shall remit said collections weekly to the borough treasury.

Section VI: No One Elected to Office

In the event no one runs for the office of tax collector, the borough reserves the right to change the compensation and the method of tax collecting.

Section VII: Severability

The provisions of this Ordinance are severable. If any part of this Ordinance is declared to be unconstitutional, illegal or invalid, the validity of the remaining provisions shall be unaffected thereby.

Section VIII: Repealer

All ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed.

Passed by West Wyoming Borough Council on $\underline{14^{+h}}$ day of $\underline{February}$, 2013 and signed by the Mayor on the $\underline{15^{+m}}$ day of \underline{FEB} , 2013

President of Council

ATTEST:

maureen Jaleski

Borough Secretary