

## FRAZIER SCHOOL DISTRICT

### Resolution Establishing Elected Tax Collector Compensation

**WHEREAS,** the Office of Tax Collectors for Jefferson Township, Lower Tyrone Township, Newell Borough, Perry Township, and Perry Borough, Fayette County, Pennsylvania shall be filled in the municipal election to be held in 2025, at which time eligible persons shall be elected to those offices for a four year term; and,

**WHEREAS,** the Local Tax Collection Law, 72 P.S. § 5511.1, *et seq.*, provides that changes in compensation applicable to elected tax collectors shall be made, by Resolution, prior to February 15 of a municipal election year. The Frazier Board of School Directors desires to establish a compensation rate applicable to elected tax collectors who collect school real estate taxes starting July 1, 2025, and continuing thereafter. The compensation rate set forth below is based upon the elected tax collector performing all tax collection duties, including all duties imposed under this Resolution.

**NOW, THEREFORE, BE IT RESOLVED, as follows:**

- 1. Compensation Rate.** Starting July 1, 2025, and thereafter until changed, if an elected tax collector elects to collect school real estate taxes, the School District will pay compensation to the elected tax collector at the rate of \$6.00 for each tax bill (including interim bills) with respect to which the tax collector has collected and paid over the full amount of tax owed for the real estate parcel, performed all required duties, and made all required reports to the School District. The compensation rate established in this Resolution applies to tax bills issued on or after July 1, 2025. The tax collector will be compensated pursuant to the School District's customary payroll practices.
- 2. Tax Bills.** Consistent with historical practice, the School District shall continue to ensure all tax bills are mailed directly from the printer to taxpayers.
- 3. Daily Remittance.** Pursuant to 72 P.S. § 5511.25 and consistent with historical practice, each elected tax collector shall each day deposit all School District real estate taxes collected. Daily deposits shall be made either by check or via a remote capture device provided by the District. If an elected tax collector fails to pay over any tax funds in accordance with this paragraph, then the tax collector shall pay to the School District interest equal to the legal rate of interest from the date that the amount was payable until the date of payment to the School District, with such interest to be prorated on the basis of a 365-day year.
- 4. Further Actions.** The School District business office is authorized and directed to take all actions necessary or appropriate to implement this Resolution.

5. **Severability.** If any provision of this Resolution is held invalid or unenforceable, the other provisions of the Resolution will remain in full force and effect. Any provision of this Resolution held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not expressly held invalid or unenforceable.

Duly adopted by the Board of School Directors of Frazier School District as of this 5<sup>th</sup> day of December, 2024.

**Frazier School District**

Attest: *Sue Olup*

By: *Douglas P. Ch...*

(School District Seal)