

RESOLUTION

Determining the Compensation
For The
Elected Real Estate Tax Collectors
In Coraopolis Borough and Neville Township
Within The
Cornell School District

Four Year Term
Effective January 1, 2018
Through December 31, 2021

Adoption Date:
February 6, 2017

RESOLUTION OF THE CORNELL SCHOOL DISTRICT,
COUNTY OF ALLEGHENY, PENNSYLVANIA
DETERMINING THE COMPENSATION FOR THE ELECTED TAX
COLLECTORS IN CORAOPOLIS BOROUGH AND NEVILLE TOWNSHIP
WITHIN THE CORNELL SCHOOL DISTRICT

BE IT RESOLVED by the Board of Directors of the Cornell School District, County of Allegheny, Pennsylvania, as follows:

1. **Compensation.** For each real estate tax statement, each Tax Collector shall receive \$3.50 per statement mailed. Compensation is limited to one (1) annual statement per taxpayer. A "statement" includes a statement issued by the Tax Collector as a result of an interim assessment. The Tax Collector shall not receive compensation for additional statements sent in accordance with any installment payment plan established by the Cornell Board of School Directors or the Commonwealth of Pennsylvania.

2. **Expenses.** For the collection of School District real estate taxes, the Tax Collectors shall be allowed by the School District actual expenditures for postage. Each Tax Collector shall be responsible for all other costs and expenses incurred in the collection of real estate taxes including, but not limited to, office rent, compensation of assistants and clerks, office equipment and supplies, transportation, and any other incidental expenses necessarily incurred in the conduct of the Tax Collector's office. Each Tax Collector shall furnish the District with an accounting annually of all expenses incurred for the collection of real estate taxes on or before January 15 of the following year.

3. **Settlement.** By January 15 of each year, each Tax Collector shall make a final and complete settlement of all taxes for the prior calendar year in accordance with the Local Tax Collection Law, 72 P.S. 5511.26. All uncollected taxes shall then be turned over to the Appointed Delinquent Real Estate Tax Collector for the Cornell School District, and the Tax Collector shall be discharged from further liability for those taxes. With regard to taxes resulting

from an interim assessment, the Tax Collector shall turn over all uncollected taxes to the Appointed Delinquent Real Estate Tax Collector for the Cornell School District by the fifteenth of the month after they become delinquent.

4. **Surety Bond.** Each Tax Collector shall furnish to the School District a surety bond set by the Court of Common Pleas conditioned upon the faithful performance of the Tax Collector's duties pursuant to and in an amount as set forth in the Local Tax Collection Law, 72 P.S. § 5551.4. The premium on the aforesaid bond shall be paid by the School District.

5. **Duration.** This compensation shall remain in effect and be payable during the four (4) year term of office of the Tax Collector which commences the first Monday in January of 2018.

6. **Authority.** This Resolution is adopted pursuant to the Local Tax Collection Law, 72 P.S. §§5511.35(3) and 5511.36(a), as amended, and the Public School Code of 1949, as amended.


7. **Repealer.** Any Resolution or part of any Resolution inconsistent with this Resolution is hereby repealed.

ADOPTED this 6th day of February, 2017.

ATTEST:

CORNELL SCHOOL DISTRICT

BY: _____


Patrick J. Berdine
Board Secretary

BY: _____


Karen K. Murphy
Board President