



LOWER NAZARETH TOWNSHIP
BOARD OF SUPERVISORS

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Board of Supervisors

James S. Pennington, Supervisor
Gerald R. Green, Supervisor
Eric E. Nagle, Supervisor
Robert S. Kucsan, Supervisor
Martin J. Boucher, Supervisor

Timm A. Tenges, Manager

RESOLUTION NO. LNT-10-17

ESTABLISH REAL ESTATE TAX COLLECTOR COMPENSATION RATE

WHEREAS Lower Nazareth Township, Northampton County, is a Second Class Township within the Commonwealth of Pennsylvania and;

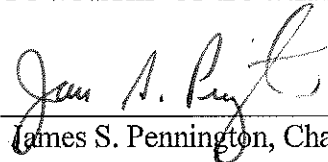
WHEREAS pursuant to the local tax collection law, 72 P.S. 5511.36a, the Township Board of Supervisors is obligated to establish the Tax Collector compensation rate by February 15th of the year of the municipal election;

NOW THEREFORE BE IT RESOLVED that the rate of compensation for the Tax Collector of Lower Nazareth Township be set at the rate schedule found on Appendix 'A' effective January 1, 2018.

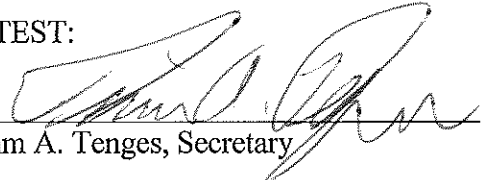
RESOLUTION ENACTED this, the 8th day of February, 2017.

TOWNSHIP OF LOWER NAZARETH

BY:


James S. Pennington, Chairman

ATTEST:


Timm A. Tenges, Secretary

APPENDIX 'A'

Lower Nazareth Township Real Estate Tax Collector Compensation

- If the Real Estate Tax Collector is a full time Township employee, the compensation from the township shall be waived and all fees collected by the school district will be retained by the Township.
- The Real Estate Tax Collector shall be allowed to provide tax-certifications and issue duplicate tax bills upon request. Tax Collector is entitled to the fees collected for tax certifications and duplicate tax bills except where that tax collector is a full-time employee of the Township.
- Lower Nazareth Township will cover the cost of the surety bond required for tax collectors. (Township taxes only, School District handles the bond for School Real Estate Taxes)
- Non-employee Tax Collectors shall be reimbursed the cost for the basic training and exam which shall not exceed \$250 in the aggregate. Tax collector shall also receive an hourly compensation of \$20/hour while attending training and testing, and mileage at the Federal rate. These costs may be shared by Nazareth Area School District.
- Non-employee Tax Collectors shall be reimbursed the cost of the mandatory continuing education at the prevailing rate, plus an hourly compensation of \$20/hour while in training, and mileage at the Federal rate.

Collection Rates:

Elected Real Estate Tax Collector Compensation for Qualified Tax Collectors:

Real Estate Taxes – current, installment, and interim: \$2.30 per bill collected

Real Estate Taxes – interim: \$5.55 per bill processed

Real Estate Taxes – lien: \$1.10 per bill listed on the delinquent list