#### **OFFICIAL**

## BOROUGH OF FOREST HILLS ORDINANCE NO. 1105

AN ORDINANCE OF THE BOROUGH OF FOREST HILLS, ALLEGHENY COUNTY, PENNSYLVANIA, SETTING THE COMPENSATION OF THE BOROUGH TAX COLLECTOR.

WHEREAS, Section 35 of the Local Tax Collection Law (the "Act"), 72 P.S. § 5511.35, provides the Borough of Forest Hills (the "Borough") with the power to set the compensation for the Office of Tax Collector (the "Tax Collector") in the form of salary, wages, or a commission and the power to allow the Tax Collector actual and needful expenditures that are necessary to the functioning of the office, including, without limitation, expenditures for printing, postage, books, blanks, and forms; and

WHEREAS, Section 36(a) of the Act, 72 P.S. § 5511.36(a), requires that the Borough set the Tax Collector's compensation prior to the fifteenth day of February of the year of the municipal election in order for said compensation to be effective for the succeeding term of the Tax Collector; and

WHEREAS, on January 21, 2009, the Borough Council enacted Ordinance No. 984, which established the compensation to be paid by the Borough to the Tax Collector for the collection of real estate taxes in calendar year 2010 and subsequent years; and

WHEREAS, the Borough Council desires to amend Ordinance No. 984 and enact this Ordinance in order to establish the compensation to be paid by the Borough to the Tax Collector for the collection of real estate taxes in calendar year 2024 (the calendar year immediately following the next municipal election at which the Office of Tax Collector is on the ballot) and subsequent years.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Borough Council as follows:

**SECTION 1.** Chapter 1 of the Borough of Forest Hills Code of Ordinances, ("Administration and Government"), Part 2 ("Borough Officials"), Subpart E ("Tax Collector") is hereby amended by inserting the underlined terms and deleting the stricken terms as follows:

## § 1-241 Compensation.

The per annum compensation of the Tax Collector of the Borough of Forest Hills for the collection of taxes commencing calendar year 201024 shall be \$104,000; provided, however, said salary paid shall not exceed 5% of the amount of taxes collected in any calendar year.

#### § 1-242 Costs and Expenses.

- 1. The following costs and expenses associated with the Tax Collector's collection of Borough taxes shall be paid by the Borough of Forest Hills:
  - A. Tax Collector's bond.
  - B. Tax bills and tax duplicates. Costs and Expenses associated with the any tax collection entity deputized by the Tax Collector.
  - C. Postage.
- D. Four hundred dollars towards the cost of mileage, association dues, conferences, and related items.

# § 1-243 Office Furniture and Supplies.

- 1. The Borough of Forest Hills will provide office space in the municipal building to the Borough Tax Collector. If the Borough Tax Collector accepts such office space and maintains regular office hours at the municipal building, then the Borough will also provide use of the following Borough property:
  - A. Office furniture similar to that of the Borough staff.
  - B. Computer system (only to be used and stored in the municipal building).
  - C. Telephone and connection to the Borough telephone system.
- D. Minor office supplies (pens, paper, clips, etc.), or reimbursement for reasonable office expenses, at the discretion of the Borough Manager and as limited by the funds budgeted for such expenses.
- **SECTION 2.** The Tax Collector and any other relevant Borough Officials are hereby authorized to take any additional steps necessary to effectuate the terms of this Ordinance.
- **SECTION 3.** Should any sentence, section, clause, part or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the Ordinance as a while, other than the part declared to be invalid.
- **SECTION 4.** All prior ordinances are hereby repealed in whole or in part to the extent inconsistent herewith.

**SECTION 5.** This Ordinance shall take effect in accordance with applicable law.

**ENACTED AND ORDAINED** this 18th day of January 2023, by the Council of Forest Hills Borough in lawful session duly assembled.

ATTEST:

FOREST HILLS BOROUGH

Steven I. Morus Borough Manager

Markus Erbeldinger, Council President

(SEAL)

**EXAMINED** and **APPROVED** this 18th day of January, 2023.

Mayor

Frank Porco,