TAX COLLECTION AGREEMENT

This Tax Collection Agreement ("Agreement") is entered into this ____ day of _____, 2026 by and between the **Schuylkill Valley School District**, a school district organized under 24 P.S. §1-101 et seq. with an address of 929 Lakeshore Drive, Leesport, Pennsylvania 19533 and _____, the duly elected tax collector of _____, with an address of _____, _____, Pennsylvania _____ ("Tax Collector").

WHEREAS, this Agreement shall govern the procedures of the School District with respect to school tax collections and school tax collectors for real estate taxes.

This agreement is effective January 1, 2026, and will apply for tax collectors elected in November 2025 and each Tax Collector elected or appointed thereafter.

NOW THEREFORE, INTENDING TO BE LEGALLY BOUND, THE PARTIES HEREBY AGREE, as follows:

A. COMPENSATION

As required by Schuylkill Valley School District Board Policy #606 "Tax Collection", the School District shall offer to the elected Tax Collector as the following for collecting real estate taxes:

- School District prepares and mails the bills.
- Tax Collector collects and deposits the taxes, remits the tax money to the School District and inputs data into the School District designated vendor's computer system.
- Tax Collector shall be responsible for answering taxpayers' questions regarding the taxpayers' assessment and tax notice.
- Tax Collector will provide certification as to taxes due or paid for any real estate parcel on request by third parties.
- School District is responsible for preparing all tax refunds.

The rate of compensation is set forth by the Board of School Directors ("Board") as follows:

Real Estate Taxes – Tax collector will be paid on a per bill collected basis. This will include payments for each installment bill collected for those taxpayers that elect the installment payment option. Compensation for bills collected will be made when bill is paid and reported to the School District. Payment will be made as follows:

YEAR	PAYMENT
2026	$2.00
2027	$2.00
2028	$2.00
2029	$2.00

B. DISTRICT COSTS

1. The School District will pay the Tax Collector's bond for the four (4) year term and shall be written for one-third (1/3) of the July 1st tax duplicate.

2. The School District will reimburse the Tax Collector for postage and envelopes when the Tax Collector provides the School District with proof of payment to a vendor. The School District will also reimburse the Tax Collector for up to One Hundred Twenty Dollars ($120.00) per year for internet access when the Tax Collector provides the School District with proof of payment to a vendor.

3. The School District will have all real estate bills prepared at the expense of the School District.

C. REMITTANCE OF PAYMENTS AND REPORTS

1. Deposit Requirements – Tax collections are to be initially deposited into the Tax Collector's account. Payment by the elected Tax Collector to the School District shall be made as follows:

    a. On a daily basis if the amount exceeds Five Thousand Dollars ($5,000.00).

    b. When the total amount collected in a day's time is less than Five Thousand Dollars ($5,000.00) that day's collection shall be included in the next day's receipts and submitted to the School District when a total of Five Thousand Dollars ($5,000.00) has been collected.

    c. Even if the total collected in one week (Monday-Friday) is less than Five Thousand Dollars ($5,000.00), it will be submitted on Friday of that week.

2. Unless wire transfer or other similar arrangements are made for immediate deposit of tax funds to the School District, the elected Tax Collector must maintain a bank account for the deposit of all School District taxes at a bank selected by the School District.

3. Tax payment checks deposited into the elected Tax Collector's account which are rejected by the bank for lack of sufficient funds available to cover the check will be the responsibility of the elected Tax Collector for settlement with the taxpayer.

4. The Tax Collector's monthly reports shall be due in the Business Office no later than the 10th of each month and shall contain pertinent data on taxes collected and deposited during the previous month. If the monthly report is not filed on a timely basis, the School District can assess a late fee of the maximum of Twenty Dollars ($20.00) a day for the first six (6) business days and a maximum of Ten Dollars ($10.00) a day for subsequent days, not to exceed Two Hundred Fifty Dollars ($250.00) for each occurrence.

5. The Business Office, after receiving the Tax Collector's monthly reports, shall forward to the Tax Collector a monthly reconciliation report verifying all deposits made to the School District's account and collections on the duplicate during the preceding month.

D. DELINQUENT TAXES

Reminder Notices – A 30-day reminder notice shall be sent to each taxpayer who has not made payment of his/her taxes by November 1st of the tax year advising them that they have until December 31st to pay their taxes or they will be turned over as delinquent to the Berks County Tax Claim Bureau.

Real Estate – Each Tax Collector shall provide a delinquent real estate tax report to the Business Office of the School District on or before January 10th of each tax year listing all unpaid real estate taxes. After turned over to the Berks County Tax Claim Bureau, the Tax Collector's responsibility for real estate taxes ends.

Closing Out Duplicate

The Tax Collector shall make an annual final settlement of the current real estate tax duplicate with the School District by January 10th of each tax year.

The Tax Collector shall make a final settlement of interim real estate taxes six (6) months after date of issuance.

E. OTHER PROVISIONS

1. The Tax Collector shall be responsible for complying with the laws and regulations in regard to tax collectors and collection. The most significant of the laws and regulations are contained in the "Tax Collectors Manual" and the "Taxation Manual" as prepared and distributed by the Pennsylvania Department of Community and Economic Development. Please note that the most recent changes in applicable laws may not be included in these publications.

2. No manual bills shall be prepared by the Tax Collector. This includes any manual changes to bills.

3. The Tax Collector shall at all times be compliant and in conformity with all provisions of Acts 164 of 2014 and 48 of 2015 and any and all subsequent or other statutes and regulations relating to the elected office of Tax Collector.

4. After completing the Pennsylvania Department of Community and Economic Development's basic training program, new Tax Collectors shall pass the basic qualification examination. If the tax collector has been elected, the tax collector must complete the basic training program and pass the basic qualification examination before taking the oath of office. If the tax collector has been appointed to fill a vacancy that will last for more than one (1) year, the appointed tax collector shall have sixty (60) days from his/her appointment to become a Qualified Tax Collector. During each term, a Tax Collector must obtain an additional two (2) hours of continuing education per term. A Qualified Tax Collector Certification will be obtained from the Department of Community and Economic Development verifying their compliance with the continuing education requirements. This certificate should be presented to the Secretary of the School District Board of Directors within thirty (30) days of the issuance of the certificate. In order to be eligible to be placed on the ballot for a subsequent term, the continuing education requirement must be satisfied and a Renewed Qualified Tax Collector Certification must be completed prior to the tax collector's final year in office. The Tax Collector bears the cost of the continuing education.

5. Act 164 of 2014 requires each Tax Collector to nominate a deputy tax collector to facilitate the collection and settlement of taxes in the event that the Tax Collector shall become incapacitated. Act 164 defines "incapacitation" as temporary or permanent impairment by reason of physical illness, physical disability, mental illness, mental deficiency or other cause to the extent that the person lacks sufficient understanding or capacity to make or communicate responsible decisions concerning the collection and settlement of taxes. The deputy tax collector nominated by the Tax Collector cannot be a relative or an individual residing in the same household. The deputy tax collector must be approved by the Board of School Directors. The Tax Collector must also provide the Board of School Directors with the written approval by the Tax Collector's surety of such deputy tax collector appointment.

F. CERTIFICATION BY TAX COLLECTOR

I certify by my signature that I have read and understand Schuylkill Valley School District's Tax Collection Agreement, and accept its terms intending to be legally bound.

Date: _____

"Tax Collector"

Name_____
Signature

Name_____
Print

Date: _____

"Schuylkill Valley School District"

_____
President of the Board of School Directors

Attest:
_____
Secretary of the Board of School Directors

Name & Address of Banking Institution_____

If the tax collector has been elected after having submitted nominating petitions in order to be placed on the ballot, copies of all mandatory Criminal Background Checks that were submitted with the nominating petition to the Board of Elections must be submitted to the School District with this Tax Collection Agreement. The Oath of Office cannot be administered to such elected tax collector until the mandatory Criminal Background Checks are submitted.

If the tax collector has been elected by write-in voting, the elected tax collector must submit all mandatory Criminal Background Checks within thirty (30) days of the issuance of the certificate of election by the Berks County Board of Elections.

If a tax collector has been appointed, the appointed tax collector must present all mandatory Criminal Background Checks within thirty (30) days of appointment.

If a Right to Know Request is submitted to obtain copies of the Criminal Background Checks, Social Security numbers and other personal identification information will be redacted prior to release.

Tax Collector request to nominate a deputy tax collector must be submitted with this Agreement for consideration of approval by the Schuylkill Valley School District Board of School Directors.