

## RESOLUTION NO. 10-2024-2

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIDDLE SMITHFIELD TOWNSHIP, MONROE COUNTY, PENNSYLVANIA, INCREASING THE ELECTED TAX COLLECTOR'S COMPENSATION COMMENCING THE NEXT TERM OF OFFICE, JANUARY 1, 2026.

*WHEREAS*, Middle Smithfield Township, Monroe County, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of real estate taxes under and pursuant to applicable State law; and

*WHEREAS*, the Board of Supervisors is desirous of increasing the rate of compensation for the elected Tax Collector of Middle Smithfield Township for the next term of office, commencing January 1, 2026; and

*WHEREAS*, the Local Tax Collection Law, 1945, May 25, P.L. 1050 at 36.1 (72 P.S. 5511.36.a.) requires that any action to reduce or increase the compensation of an elected Tax Collector must be taken prior to February 15 in the year of a municipal election.

*NOW, THEREFORE*, be it hereby *RESOLVED*, by the Middle Smithfield Township Board of Supervisors as follows:

1. The elected Tax Collector's compensation shall be fixed at \$4.28 per each real estate tax bill billed, effective for the term of office beginning calendar year 2026, and thereafter, but not to exceed five percent (5%) of the amount of taxes collected.
2. The elected Tax Collector shall be entitled to charge a fee of \$10.00 for each written tax certification and \$5.00 for each duplicate tax bill issued to any taxpayer, attorney, abstract company, mortgage company or representative of any taxpayer or purchaser of real estate, provided that such additional fee shall include, and not be in addition to, any school/county tax certification or duplicate bills requested and/or issued concurrently with any township tax certifications or duplicates.
3. The elected Tax Collector shall not be entitled to any other compensation or reimbursement, unless otherwise required by law.
4. The provisions of this Resolution shall be severable, and if any of the provisions hereof shall be found to be invalid or unenforceable, the remaining provisions shall remain in effect.
5. Any Resolution or part of Resolution conflicting with the provisions of this Resolution shall be and the same are hereby repealed to the extent of such conflict.

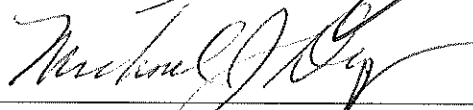
6. This Resolution shall take effect for the next term of the elected Tax Collector, commencing January 1, 2026.

**SO RESOLVED**, this 24<sup>th</sup> day of October, A.D., 2024.

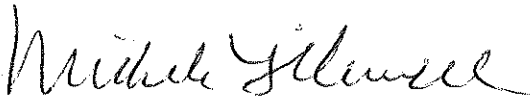
**TOWNSHIP OF MIDDLE SMITHFIELD**

  
Annette Atkinson, Chairperson

  
Mark Oney, Vice-Chairperson

  
Michael J. Dwyer, Supervisor

(SEAL)

  
Michele L. Clewell, Secretary