

# WESTTOWN TOWNSHIP

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## **AGENDA**

### **Westtown Township Board of Supervisors**

### **Workshop Agenda**

**Westtown Township Municipal Building**  
**1039 Wilmington Pike, Westtown**

**Monday, May 6, 2024**

**Start time: 6:45 PM Workshop**

- 1. Tax Collector – 15 minutes**
- 2. Traffic Related Items for Feedback – 20 minutes**
  - a. Intersection at E Pleasant Grove Road and Cockburn Drive**
  - b. Truck traffic on Jacqueline Drive**
  - c. Access to Robins Nest Lane**
- 3. Public Comment on Workshop Items\* - 10 minutes**

*Tonight's Workshop will be viewable on Zoom via the following link:*

<https://us02web.zoom.us/j/89939917814><https://us02web.zoom.us/j/89939917814>

*Or by phone at: 646-558-8656*

*\*The public comment period at the end of the Workshop will last approximately 10 minutes. The public will be asked to limit their remarks to two minutes each to allow others an opportunity to speak. To the extent that further public comment is required, speakers will be asked to save their remarks until the Public Comment - Non-Agenda Items portion of the Regular Board of Supervisors Meeting.*

# Memo

To: Westtown Board of Supervisors  
From: Liudmila Carter, Interim Township Manager  
Cindi King, Finance Director  
Date: May 3, 2024  
Re: Tax Collector

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It has come to our attention that the elected position of a Tax Collector in Westtown is currently vacant. The elected Tax Collector did not complete a training program and subsequently, did not take a qualification examination as required by the Pennsylvania Statutes Title 72. If the elected tax collector is not qualified on the date they are scheduled to take the oath, then the office is deemed vacant.

Enclosed are the applicable sections of the Local Tax Collection law as a reference for upcoming discussion with the Township solicitor.



KeyCite Yellow Flag - Negative Treatment

Proposed Legislation

Purdon's Pennsylvania Statutes and Consolidated Statutes

Title 72 P.S. Taxation and Fiscal Affairs

Chapter 4. Local Taxation (Refs & Annos)

Collections in General (Refs & Annos)

Local Tax Collection Law (Refs & Annos)

72 P.S. § 5511.4

§ 5511.4. Bonds of tax collectors

Effective: October 22, 2015

[Currentness](#)

(a) In cities of the third class the treasurer, as tax collector for the various taxing districts, shall give bond secured and conditioned as provided by the laws relating to such cities. Cities of the third class may join in joint bidding with other municipalities for bonds of tax collectors. The joint bidding of the bonds shall be subject to all provisions of this act not inconsistent with the requirement of joint bidding.

(b) In boroughs, towns and townships of the first or second class, the elected tax collector shall be the collector of borough, town or township taxes, as the case may be, and of county, county institution district, school district and vocational school district taxes. He shall, before he enters upon the duties of his office, take and subscribe an oath of office and file the same in the office of the clerk of the court of common pleas of the county. He shall enter into one surety bond to the Commonwealth for all taxes to be collected by him, in an amount to be fixed by the court of common pleas of the county, which amount shall never exceed the estimated amount of taxes charged in the duplicates to be delivered to him in one year. Such bond may, at the option of the tax collector, be an annual bond or may cover the full term of office for which the tax collector shall have been elected. Such bond shall have thereon at least one bonding company, and the sufficiency of the sureties on the bond shall be approved by the court of common pleas at any time prior to the delivery of a tax duplicate to the tax collector. The bond shall be filed in the office of the clerk of the court of common pleas on or before the fifteenth day of March of the year in which the tax collector qualifies for office and annually thereafter, except where the first bond given by the tax collector covers the full term of office for which he was elected. Should any of the taxing districts be of the opinion, at any time, that the bond given by the tax collector is not sufficient in amount, or as to the surety thereon, the said taxing district may apply to the court by petition to have the tax collector furnish additional bond in the manner provided by this section. Thereupon the tax collector shall furnish such additional bond, if any, as the court of common pleas may prescribe, but not exceeding the limitation as to the amount hereinbefore prescribed: Provided, That where taxes for borough purposes are collected by an appointee of council the bond shall be as may be prescribed by council. The board of commissioners of any county by resolution adopted no later than November 1 of the prior year may authorize and require for the following year the joint bidding by the board of commissioners of bonds for all tax collectors for the county and for boroughs, incorporated towns and townships of the first or second class, and school districts and vocational school districts within the county. The joint bidding of the bonds shall be subject to all provisions of this act not inconsistent with the requirement of joint bidding.

(b.1) In boroughs, towns and townships of the second class, and after the thirty-first day of December, one thousand nine

hundred fifty-three, in townships of the first class, the premium on the bond shall be paid by the respective taxing districts. Each taxing district shall be liable to pay that percentage of the bond premium as the total taxes charged in the duplicate of the taxing district bears to the total taxes charged in the duplicate of all of the taxing districts. In any case where a tax collector is required to furnish additional bond the premium on such additional bond shall be paid by the taxing district which petitioned the court for the additional bond. Prior to the first day of January, one thousand nine hundred fifty-four, where the surety on a tax collector's bond in a township of the first class is a bonding company, any taxing district may pay its percentage of the bond premium as above provided.

(c) In boroughs, towns and townships of the first or second class, the condition of the bond shall be that the collector as tax collector for the borough, town or township, as the case may be, and for the county, the county institution district, school district and vocational school district shall account for and pay over all taxes, penalties and interest received and collected by him to the taxing districts entitled thereto.

(d) The tax collector of boroughs, towns and townships of the first or second class and his sureties shall be discharged from further liability on his bond for the taxes charged in a duplicate delivered to him as soon as all tax items contained in the said duplicate are either--(1) collected and paid over to the proper taxing district; or (2) certified to the taxing authority for entry as liens in the office of the prothonotary; or (3) returned to the county commissioners for sale of the real estate by the county treasurer; or (4) in the case of occupation, poll and per capita and personal property taxes accounted for by the payment over, or by exoneration, which shall be granted by the taxing district upon oath or affirmation by the tax collector that he has complied with section twenty of this act:<sup>1</sup> Provided, however, That the tax collector and his sureties shall not be discharged of their liability under the provisions of this subsection if the tax collector has in fact collected such taxes but has failed to pay the same over to the proper taxing district.

(e) The bond given by a borough, town or first or second class township tax collector shall be for the use of the borough, town or first or second class township, as the case may be, and for the county, the county institution district, school district and vocational school district.

(f) In case where a tax collector shall be appointed in a borough, town or township of the first or second class to fill a vacancy in said office, or where the elected tax collector shall have failed to qualify, or to furnish bond, or where a tax collector shall have failed to settle a duplicate, as provided in section thirty-one of this act,<sup>2</sup> the person appointed in accordance with existing laws, including an individual, corporation or the county treasurer to collect such taxes, shall give bond secured and conditioned as above provided; where a township of the first or second class or a school district shall in such cases exercise its power to appoint a separate tax collector to collect its taxes, such appointee shall give bond secured and conditioned as above provided.

(g) The bond of any county treasurer in counties of the third, fourth, fifth, sixth, seventh and eighth class shall be fixed by the county commissioners. The premium on any such bond shall be paid by the county. The condition of the bond shall be that the county treasurer, as collector of taxes for the county and county institution district as provided for in section 2,<sup>3</sup> shall account for and pay over all taxes, penalties and interest received and collected by him to the county and county institution district. The county treasurer in third, fourth, fifth, sixth, seventh and eighth class counties and his sureties shall be discharged from further liability on his bond for the taxes charged in a duplicate delivered to him as soon as all tax items contained in the said duplicate are either (1) collected and paid over to the county, or (2) certified to the county commissioners for entry as liens in the office of the prothonotary or as claims in the tax claim bureau as the case may be, or (3) returned to the county commissioners for sale of the real estate by the county treasurer, or (4) in the case of occupation, poll and per capita and personal property taxes accounted for by the payment over or by exoneration which shall be granted

by the county commissioners, upon oath or affirmation by the county treasurer that he has complied with section twenty of this act: Provided, That the county treasurer in third, fourth, fifth, sixth, seventh and eighth class counties and his sureties shall not be discharged of their liability under the provisions of this subsection if the county treasurer has in fact collected such taxes but has failed to pay the same over to the county. The bond given by a county treasurer in third, fourth, fifth, sixth, seventh and eighth class counties shall be for the use of the county and county institution district.

(h) Notwithstanding any other act to the contrary, joint bidding of bonds of tax collectors shall be subject to the requirements of counties for advertising of bids for contracts or purchases, except that the provisions relating to minimum amount of expenditure shall not apply.

(i) The approval of a deputy tax collector by a tax collector's surety required under section 22(b)<sup>4</sup> shall be provided to each taxing district served by the tax collector and shall not be required to be filed in the office of the clerk of the court of common pleas.

### Credits

1945, May 25, P.L. 1050, § 4. Amended 1947, May 8, P.L. 172, No. 75, § 1; 1947, June 5, P.L. 453, No. 205, § 1; 1949, May 9, P.L. 973, No. 277, § 1; 1951, May 16, P.L. 314, No. 67, § 1; 1953, May 22, P.L. 213, No. 24, §§ 1, 2; 1953, July 13, P.L. 411, No. 90, § 1; 1966, Feb. 2, P.L. (1965) 1872, No. 592, § 2, effective Jan. 1, 1966; 1968, June 27, P.L. 276, No. 132, § 1; 1977, Dec. 1, P.L. 247, No. 82, § 1, effective in 60 days; 1982, Dec. 13, P.L. 1201, No. 275, § 3, imd. effective; 2012, Oct. 24, P.L. 1318, No. 166, § 2; 2015, Oct. 22, P.L. 188, No. 48, § 1, imd. effective.

### Notes of Decisions (10)

### Footnotes

<sup>1</sup>  
72 P.S. § 5511.20.

<sup>2</sup>  
72 P.S. § 5511.31.

<sup>3</sup>  
72 P.S. § 5511.2.

<sup>4</sup>  
72 P.S. § 5511.22.

**§ 5511.4. Bonds of tax collectors, PA ST 72 P.S. § 5511.4**

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72 P.S. § 5511.4, PA ST 72 P.S. § 5511.4

Current through Act 10 of the 2024 Regular Session. Some statute sections may be more current, see credits for details.

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Purdon's Pennsylvania Statutes and Consolidated Statutes

Title 72 P.S. Taxation and Fiscal Affairs

Chapter 4. Local Taxation (Refs & Annos)

Collections in General (Refs & Annos)

Local Tax Collection Law (Refs & Annos)

72 P.S. § 5511.4d

§ 5511.4d. Collection of municipal taxes by county treasurer

Effective: December 22, 2011

Currentness

(a) Notwithstanding any law, if, as a result of a vacancy in the office of elected tax collector in a municipality within a county of the third, fourth, fifth, sixth, seventh or eighth class, the county treasurer has been appointed or directed by the county commissioners to bill and collect all county and county institution district taxes within the municipality under section 1701.1(b.2) of the act of August 9, 1955 (P.L. 323, No. 130),<sup>1</sup> known as “The County Code,” the governing body of the municipality and the county commissioners may by agreement provide that the county treasurer shall have the duties and responsibilities of billing and collecting all taxes levied by the municipality.

(b) An agreement under subsection (a) shall be effective only through the end of the calendar year in which a successor tax collector is elected in accordance with law and shall provide that the compensation that otherwise would be attributable to the billing and collection of municipal taxes within the municipality be paid to the county treasurer’s office. Court approval shall not be required for the execution of an agreement.

(c) Prior to executing an agreement under subsection (a), the governing body of the municipality and the county commissioners shall each adopt a resolution specifying:

- (1) The conditions of agreement.
  - (2) That the duration of the term of the agreement is as specified under subsection (b).
  - (3) The purpose and objectives of the agreement, including the powers and scope of authority delegated under the agreement.
- (d) As used in this section, the term “**municipality**” shall mean a borough, town or township.

**Credits**

1945, May 25, P.L. 1050, § 4.4, added 2011, Dec. 22, P.L. 550, No. 115, § 2, imd. effective.

**Footnotes**

<sup>1</sup>

16 P.S. § 1701.1.

72 P.S. § 5511.4d, PA ST 72 P.S. § 5511.4d

Current through Act 10 of the 2024 Regular Session. Some statute sections may be more current, see credits for details.

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Purdon's Pennsylvania Statutes and Consolidated Statutes

Title 72 P.S. Taxation and Fiscal Affairs

Chapter 4. Local Taxation (Refs & Annos)

Collections in General (Refs & Annos)

Local Tax Collection Law (Refs & Annos)

72 P.S. § 5511.4f

§ 5511.4f. Permanent basic and continuing education programs for tax collectors

Effective: January 1, 2017

Currentness

(a) The department, in consultation with the Pennsylvania State Tax Collectors' Association and four tax collectors selected by the department who are not members of a Statewide association and are selected from different regions of this Commonwealth, shall adopt and implement programs of basic training, examination and qualification of tax collectors and of continuing education to be met by persons qualified as tax collectors as condition for renewal. The department may contract with a third party to provide the basic training, examination, qualification and continuing education.

(b)(1) The basic training program shall include, but not be limited to, the following courses:

(i) Procedures for collecting taxes.

(ii) This act, the act of July 7, 1947 (P.L. 1368, No. 542),<sup>1</sup> known as the Real Estate Tax Sale Law, the act of December 31, 1965 (P.L. 1257, No. 511),<sup>2</sup> known as The Local Tax Enabling Act, and other statutes related to the imposition and collection of taxes.

(iii) Auditing.

(iv) Accounting.

(v) Ethics.

(vi) Computerization.

(vii) Recent court decisions affecting the imposition and collection of taxes.

(viii) Assessments.

(2) As a prerequisite to taking a qualification examination, the individual shall complete the basic training program authorized by the department.

(3)(i) After successfully completing the basic training program, an individual shall sit for the qualification examination relating to the basic training program.

(ii) No individual shall obtain qualification unless that individual has passed a basic qualification examination.

(iii) An individual who passes the basic qualification examination shall be known as a qualified tax collector and may not be required to retake the basic qualification examination.

(iv) An individual who, on the effective date of this section, is holding the office of tax collector shall be known as a qualified tax collector.

(c) The department shall:

(1) Make certain a qualified tax collector certificate is issued to an individual who passes the basic qualification examination or is an individual described in subsection (b)(3)(iv) and shall provide notification of the certification, electronically or by mail, to the municipal secretary or clerk of the political subdivision for which the individual was elected.

(2) Maintain a register that lists all qualified tax collectors. The register shall be open to public inspection and copying upon payment of a nominal fee.

(3) Provide once each year a list of all qualified tax collectors on the department's publicly accessible Internet website.

(4) Determine and approve reasonable fees for the training program and for testing and qualification. The fees may not in the

aggregate exceed \$250. The individual shall bear the cost of the program, testing and qualification unless the political subdivision agrees to pay for the cost in whole or in part.

(5) Develop, implement and maintain an online training and testing program as an alternative option for individuals in lieu of in-classroom instruction and testing. The department may provide the training via compact disc. The testing shall be conducted in an online or a classroom setting. Nothing in this clause shall preclude the department from contracting with a third party to develop, implement or maintain the online training or testing program or to develop, produce or distribute the training compact disc.

(d) It shall be unlawful on or after the effective date of this subsection for any individual to hold himself out as being qualified in training under this section unless the individual holds a valid certificate.

(e)(1) Except as provided in clause (2), before taking the oath of office, an individual elected to the office of tax collector shall complete the basic training program provided by the department and pass the basic qualification examination in accordance with this section.

(2) If an individual is not a qualified tax collector on the date he is scheduled to take the oath, the office of tax collector shall be deemed vacant.

(3)(i) If an individual is appointed to fill a vacancy in the office of tax collector, the individual shall have sixty days to become a qualified tax collector. If the appointee fails to become a qualified tax collector within the time required, the office shall be deemed vacant.

(ii) Notwithstanding subclause (i), and if there is less than one year remaining in the term of the office of tax collector when a vacancy occurs in the office, the individual appointed as tax collector is not required to become a qualified tax collector.

(4) A tax collector subject to clause (2) that seeks reelection to the office of tax collector for a subsequent term must become a qualified tax collector.

(5) Nothing in this section shall preclude an individual from retaking the qualification examination prior to taking the oath of office for the office of tax collector if the individual failed the qualification examination on a prior attempt.

(f) This section shall not preclude filling a vacancy in the office of tax collector by:

(1) A municipality entering into an agreement with the county commissioners under section 4.4<sup>3</sup> for the county treasurer to collect the taxes levied by the municipality.

(2) A taxing district forming a joint tax collection district in accordance with section 4.2.<sup>4</sup>

(3) Any other method of filling a vacancy in the office of tax collector provided by law.

(g) For the purposes of this section, a county treasurer who collects taxes for a municipality in accordance with an agreement under section 4.4 shall not be considered a tax collector under this section.

(h) A tax collector in office on the effective date of this subsection shall be considered a qualified tax collector under this section and issued a qualified tax collector certificate by the department and added to the list of qualified tax collectors.

(i) Each qualified tax collector shall be required to obtain two hours of mandatory continuing education during his four-year term of office.

(j) The topics for continuing education may include any of the topics of the courses listed under subsection (b)(1).

(k) The department shall inform qualified tax collectors of the continuing education requirement upon issuance of certificates.

(k.1) The Pennsylvania State Tax Collectors' Association and any other organization or individual may offer continuing education courses. Each course offered shall be reviewed and approved by the department to ensure the course complies with the criteria in subsection (j). Attendance at an annual meeting of the Pennsylvania State Tax Collectors' Association or a similar organization that includes an educational component shall qualify as one hour of continuing education.

(l)(1) Renewal of qualification shall be completed prior to the tax collector's final year in office, upon completion of continuing education requirements as set forth in this section. The tax collector shall bear the cost of the program and qualification unless the municipality agrees to pay for the cost in whole or in part.

(2) The department shall issue a renewed qualified tax collector certificate to each tax collector upon the tax collector's successful completion of the continuing education requirements.

(m) Within thirty days of the department issuing a renewed qualified tax collector certificate to a tax collector, the department shall, electronically or by mail, provide a copy of the renewed qualified tax collector certificate to the municipal secretary or

clerk of the municipality for which the tax collector was elected.

(n) If the tax collector fails to successfully complete the continuing education requirements, the tax collector shall be deemed ineligible to be placed on the ballot for the office of tax collector at the end of the tax collector's current term of office.

(o) The department shall bear the costs of subsection (c)(5). The Governor shall annually recommend an appropriation to the General Assembly from the General Fund in an amount sufficient to cover the costs incurred by the department in carrying out the certification and training program.

(p) The following words and phrases when used in this section shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

**“Department”** shall mean the Department of Community and Economic Development of the Commonwealth.

**“Qualified tax collector”** shall mean a person who holds a current valid certificate of qualification issued by the Department of Community and Economic Development.

**“Tax collector”** shall mean a person duly elected or appointed to collect real property taxes levied by a political subdivision, other than a county, including the following:

(1) A tax collector in a borough, incorporated town or township of the first or second class.

(2) A treasurer of a city of the third class in that person's capacity as tax collector.

(3) An employe or official who has been designated to collect real property taxes in a municipality, other than a county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E<sup>5</sup> (relating to home rule and optional plan government), which municipality has eliminated the elective office of tax collector.

### Credits

1945, May 25, P.L. 1050, No. 394, § 4.6, added 2015, Oct. 22, P.L. 188, No. 48, § 3, effective Jan. 1, 2017.

### Footnotes

1

72 P.S. § 5860.101 et seq.

2

53 P.S. § 6924.101 et seq.

3

72 P.S. § 5511.4d.

4

72 P.S. § 5511.4b.

5

53 Pa.C.S.A. § 2901 et seq.

72 P.S. § 5511.4f, PA ST 72 P.S. § 5511.4f

Current through Act 10 of the 2024 Regular Session. Some statute sections may be more current, see credits for details.

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# Memo

**To:** Westtown Board of Supervisors  
**From:** Liudmila Carter, Interim Township Manager  
**Date:** May 3, 2024  
**Re:** Traffic Related Items

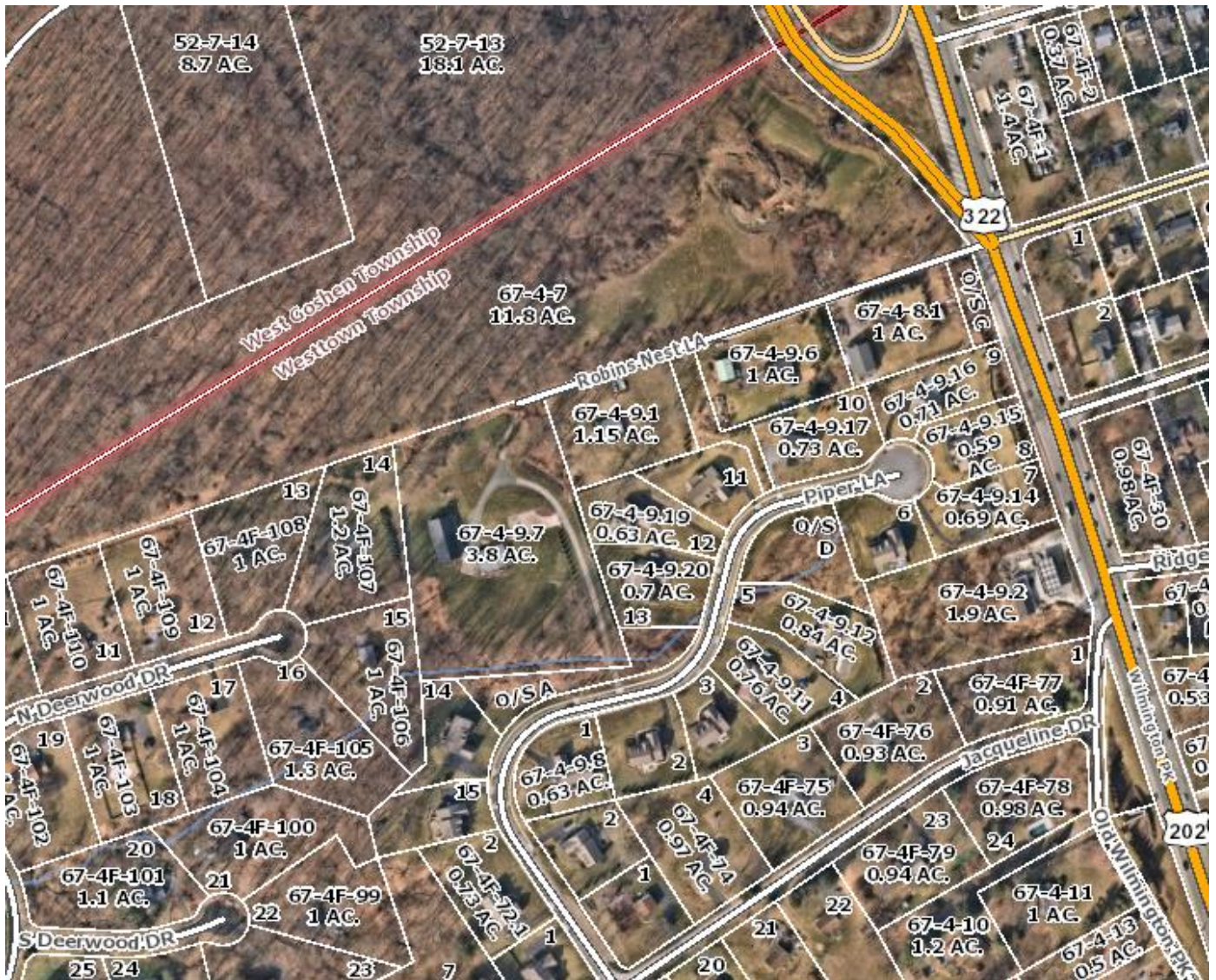
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The traffic related items have been brought to the Township attention that require Board's feedback:

1. Intersection at E Pleasant Grove Road and Cockburn Drive – There were concerns raised by the Township residents about the safety of the intersection.
2. Tuck traffic on Jacqueline Drive – The Township received a request to investigate a possibility of closing traffic to particular size trucks along the roadway similar to what has been accomplished for W Pleasant Grove Road (ordinance language is attached).
3. Access to Robins Nest Lane properties – PennDOT inquired about a potential of eliminating access from US 202 to Robins Nest Lane, private roadway, as a part of their anticipated project for US 202 Improvements: Oakbourne Road – Matlack Street. The potential improvements will include an addition of travelling lanes and intersection enhancements. Three properties are currently serviced by Robins Nest Lane with no additional access.



Snapshot of the area with access to Robins Nest Lane





**§ 162-17. Closing of certain streets to certain vehicles.**

It shall be unlawful for any person to drive any vehicle, except a passenger vehicle (but not including any passenger vehicle drawing any trailer or towing any other vehicle), upon any of the following streets or parts of streets:

<b>Name of Street</b>	<b>Limits</b>
West Pleasant Grove Road [Added 12-7-2020 by Ord. No. 2020-06 ]	Trucks less than 96 inches in width shall be permitted.
West Pleasant Grove Road [Added 12-7-2020 by Ord. No. 2020-06 ]	Trucks less than 30 feet in length shall be permitted.