

15,069

Fifteen-Thousand-Sixty-Nine

Fifteen-thousand-sixty-nine is not the number of hours we have spent on Act 44. It is not the number of transportation complaints we received this year. Fifteen-thousand-sixty-nine is the number of tax bills my school district had to unexpectedly process since July 1, 2018. There are probably 15,069 reasons why the Local Tax Collection Law needs to change.

For the 30+ years prior to July 1, 2018, the Manheim Township School District (MTSD), in cooperation with the elected tax collector(s), has used existing staff and an automated deposit method through a local bank to collect taxes, which offers a cost-effective, efficient and safe method of tax collection. While the Local Tax Collection Law allows elected tax collectors to collect school taxes if the collector chooses, many school districts, along with MTSD, have collaborated with the elected tax collector(s) to identify agreeable methods for collecting taxes that do not impose additional costs to the taxpayers.

Unfortunately, there are no provisions in the current law that supersede a tax collector's right to collect real estate taxes if the collector wants to do it. No provisions means it does not matter if a collection process has been done internally for 30+ years; it does not matter that a school district may be able to collect the tax funds more efficiently and effectively; it does not matter that the MTSD is made up of only one municipality, thus only one tax collector, to process approximately 16,000 bills equaling \$60 million dollars; it does not matter if an automated deposit method puts significant dollars into the bank

almost instantaneously to maximize interest earnings. The school district has zero say in what method is best to collect millions and millions of dollars.

The MTSD's fortune ran out in November 2017, when its elected tax collector unexpectedly filed a lawsuit in order to hold the sole power of tax collection on the district. The lawsuit also demanded that the compensation to collect the taxes be increased. Even though this specific collector held the position of tax collector since January 2014 and took no steps or showed any interest to collect school district taxes, the MTSD had no choice but to quickly unravel a system that was in place as far back as district records go. The MTSD now needed to use taxpayer dollars to compensate the tax collector and to quickly establish a new tax collection process.

The MTSD did not dispute the tax collector's right to collect taxes, and we began planning the transition of duties by having the school board adopt a resolution that established collection policies and procedures to safeguard the tax funds. In June 2018, the tax collector filed a second lawsuit contesting the collection policies and procedures (both suits have since been consolidated into one).

In the past, the district printed a bar code on all bills, which allowed taxpayers to pay their bill through a local bank; the payment would then be automatically processed. Instead of the bar codes, the tax collector had the bar code removed and the collector's office address added. The tax collector wanted to process all payments through her office, and the district had no choice but to allow this.

The law requires all elected tax collectors to obtain a surety bond, which serves as an insurance policy. The



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Act 44 Mandates Training

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district continued to request the bond from the collector throughout June and was told that it was being processed. On July 1st, which is the first day the collector was to assume all collection responsibilities, the district was notified that the collector was unable to obtain the required bond. The district had to immediately file for emergency injunction enjoining the tax collector from collecting taxes.

The MTSD administrative office was instantly turned upside-down, as the district now had the responsibility to manually collect more than 16,000 tax bills. Since the bills were already printed and mailed, taxpayers began showing up at the tax collector's office and had to be turned away and directed to the MTSD administrative office. Checks were made out to the tax collector, as instructed on the bill, so every payment needed to either be re-written to the MTSD or the district needed to have the tax collector counter-sign payments until a signature stamp could be obtained. Taxpayers were confused and angry. The district scrambled to pull staff and temporary help together to take on this monumental task. What a mess.

The district incurred additional staffing costs and significant legal fees, lost interest earnings and was thrown into pure chaos. The district recently filed a counter lawsuit.

Conveniently, during this time, Senate Bill 1099 (Senator Scott Martin-R) was introduced. Senate Bill 1099 does not do away with tax collectors. Approval of this legislation would simply provide school districts and municipalities with much needed choice. It would allow tax collectors to be removed from election ballots entirely if the school district/municipality chose that option. It would allow school districts and municipalities the ability to appoint their own tax collector, whether it be in-house staff, a third-party or an elected tax collector.

The current law needs to be updated. Senator Martin's legislation provides municipalities and school districts the choice to utilize collection technologies not previously available to most districts. Jobs are updated, improved, changed and eliminated all the time due to technology; why is tax collection any different? In some instances, a locally elected tax collector may make sense, but it should be the responsibility of elected school boards to analyze the efficiency and effectiveness of the tax collection processes and make decisions accordingly. The MTSD had a cost-effective system in process for over 30 years; to unravel that entire system is nonsensical and irresponsible. The MTSD will continue to advocate for the right to have the choice to utilize the method of tax collection that is the safest and most efficient while meeting the needs of our taxpayers.

The training of all school staff has become increasingly important in preparing for and implementing your school district's All Hazards Plans. In addition to day-to-day security, staff needs to be familiar with active assailant response and the parent/student re-unification process, areas that we did not even have terms for 20 years ago. The difficulty incorporating this into the staff development process is a challenge for many school districts, and that challenge was recognized in Act 44, passed in June 2018. Beginning with the 2018-19 school year, three (3) hours of training every five (5) years training is required for all school employees. While many school safety experts do not feel that this training is adequate and are concerned that it only requires school employees to participate and not contracted service providers (e.g. school bus drivers, food service and contracted substitute teachers), it is a start. The training designated by Act 44 includes:

- Situational awareness.
- Trauma-informed education awareness.
- Behavioral health awareness.
- Suicide and bullying awareness.
- Substance use awareness.
- Emergency training drills, including fire, natural disaster, active shooter, hostage situation and bomb threat.

The training guidelines are still in the process of being developed by PDE and will be forthcoming; however, Act 44 clarifies that the training that may be provided via internet and that training that may count towards professional education requirements if approved by PDE.

School Safety and Security Coordinators (SSSCs) will be responsible for overseeing the training that is provided for both staff and students. SSSCs should consider developing participation records for all staff currently receiving school safety and security training. Keep accurate records of staff members that are participating in drills, including fire, active shooter and natural disaster drills, and also include documented training that is already required and occurring for suicide and bullying awareness, substance use awareness and other district training that will substantiate the three (3) hour mandated training under Act 44.