



OFFICE OF THE
Commissioners
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Theodore W. Tharan
 Commissioner

Wayne R. Brosius
 Commissioner

C. Edward Heasley
 Commissioner

Jillian M. Fischer
 County Administrator

RESOLUTION NO. 4 OF 2022

FIXING THE RETURN DATE ON OR BEFORE WHICH TAX COLLECTORS
 MUST MAKE A RETURN TO THE CLARION COUNTY TAX CLAIM BUREAU

WHEREAS, the Clarion County Commissioners have direct supervision and control over the Tax Claim Bureau in properly administering the affairs of the Bureau pursuant to the Pennsylvania Real Estate Tax Sale Law Act of July 7, 1947, P.L. 1368, No 542 as amended, 72 P.S. §5860.306 (c) which provides that the County Commissioners, by resolution, may establish and fix a uniform date of return on or before which tax collectors must make the return of delinquent taxes to the Tax Claim Bureau required by said section; and

WHEREAS, the Clarion County Board of Commissioners has determined that it is in the best interest of Clarion County to establish that all returns of delinquent taxes be made no sooner than January 1 of any given calendar year nor later than January 15 of the year following that year when said taxes were levied and assessed; and

WHEREAS, the County wishes to institute consistency in the collection and record keeping procedures of delinquent taxes.

WHEREAS, such fee shall not exceed twenty (\$20.00) dollars for each day or part of a day; excluding Saturdays, Sundays and holidays, for the first six days that a statement with reconciled reports is overdue; and such fee shall not exceed ten (\$10.00) dollars for each day or part of a day, excluding Saturdays, Sundays and holidays, for each day after such sixth day that a statement with reconciled reports is overdue. The maximum fee payable with respect to a single statement with reconciled reports shall not exceed two hundred fifty (\$250.00) dollars.

NOW THEREFORE BE IT RESOLVED, that the Clarion County Board of Commissioners do herewith establish the 15th Day of January as the return date on or before which all tax collectors must make return of all delinquent taxes to the Tax Claim Bureau of Clarion County, however, whenever the 15th of January shall fall on Saturday or Sunday or on any day made a legal holiday by the laws of Pennsylvania or of the United States, then such return date is hereby established and fixed as the next business day following the 15th day of January which is a day other than a Saturday, Sunday, or legal holiday.

Adopted this 8th day of February 2022.

CLARION COUNTY COMMISSIONERS

 Theodore W. Tharan, Chairman

 Wayne R. Brosius

 Jillian M. Fischer
 County Administrator

 C. Edward Heasley