

LACKAWANNA COUNTY
TAX COLLECTION COMMITTEE
ACT 32 BYLAWS

Presented : March 27, 2014

LACKAWANNA COUNTY TAX COLLECTION COMMITTEE

BYLAWS

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Table of Contents

ARTICLE I. Governing Body – Board of Delegates1

ARTICLE II. Officers and Agents5

ARTICLE III. Board Committees7

ARTICLE IV. Rules Concerning Required Notices/Meeting Participation/
Meeting Place/Manner of Voting.....7

ARTICLE V. Finances and Contracts9

ARTICLE VI. Adding Taxing Authorities to TCC10

ARTICLE VII. Tax Appeal Board10

ARTICLE VIII. Bylaw Amendments.....11

ARTICLE IX. Listing of Municipalities.....12

LACKAWANNA COUNTY TAX COLLECTION COMMITTEE

Bylaws Presented :

Background. The Lackawanna County Tax Collection Committee (“TCC”) is a government entity created and organized under Act 32 of 2008, 53 P.S. § 6924.501 *et seq.*, which amended and restated the Local Tax Enabling Act (“LTEA”), 53 P.S. § 6901 *et seq.* Under Act 32, the TCC is required to appoint a tax collector to collect earned income and possibly other taxes on a county-wide basis, and to oversee tax collection within the Lackawanna County Tax Collection District (“TCD”).

The following school districts and municipalities are within the TCD: See Article IX for the complete listing. These school districts and municipalities are referred to herein as “taxing authorities.”

ARTICLE I. Governing Body – Board of Delegates

Section 1. Voting and Alternate Delegates: The Governing Body shall be called the “Board of Delegates,” and will be referred to herein as the “Board.” Taxing authorities that impose an income tax shall appoint a primary voting delegate, a first alternate voting delegate, and a second alternate voting delegate. The Board shall consist of voting delegates appointed by these taxing authorities. Delegates may but need not be residents of the taxing authority they represent. A single individual may simultaneously serve as a delegate for multiple taxing authorities. In the absence of the primary voting delegate, the first alternate delegate will be considered the voting delegate. In the absence of both the primary voting delegate and the first alternate delegate, the second alternate delegate will be considered the voting delegate.

a. Number and Appointment of Board Delegates/Alternates:

(1) **Initial Delegate Appointment:** Prior to September 15, 2009, each taxing authority within the TCD that imposed an income tax prior to July 1, 2009 appointed one primary voting and two alternate voting delegates to the Board in accordance with Act 32. Each taxing authority within the TCC that imposes an income tax for the first time after June 30, 2009 shall appoint one primary voting and two alternate voting delegates to the Board in accordance with Act 32. Each taxing authority that does not impose an income tax prior to July 1, 2009 may appoint one nonvoting delegate and two alternate nonvoting delegates to the Board. If a taxing authority that does not impose

an income tax prior to July 1, 2009 appoints a nonvoting delegate to the Board, and then after June 30, 2009 imposes an income tax, the previously appointed nonvoting delegate shall become the taxing authority's voting delegate to the Board.

(2) **Ongoing Delegate Appointment:** Beginning in 2010, each school district shall at its annual organization meeting (held during the first week of December that includes a Monday) appoint its Board delegates. Each municipality shall also appoint Board delegates before the end of the first week of December that includes a Monday.

b. **Delegate Term of Office:** The delegates appointed in 2009 shall serve until a successor has been appointed, or earlier death, resignation, or removal of the delegate. Thereafter, each delegate shall be appointed for a term of one (1) year starting January 1 and until a successor has been appointed, or earlier death, resignation, or removal of the delegate. If there is a vacancy in the position of delegate representing any taxing authority, the taxing authority will promptly appoint a new delegate to fill the vacancy.

c. **Delegate Removal:** All delegates serve at the pleasure of and may be removed at any time by the governing body of the taxing authority that appointed the delegate.

d. **Delegate Qualifications:** All delegates appointed to the Board will be eighteen (18) years of age or over.

e. **Tax Enactments and Other Information:** Each taxing authority that imposes an income or other tax over which the TCC has assumed authority or appoints a nonvoting delegate shall promptly provide the TCC with all information and documents necessary for TCC operation and for tax collection as requested by and in a form satisfactory to the TCC, including certified copies of the taxing authority's tax enactments, the names and contact information of all appointed delegates, and all other information requested by the TCC.

Section 2. Board Meetings: The Board will hold quarterly or more frequent meetings on dates and at times established by the Board, or by the Chairperson in the absence of Board action. Special meetings will be called by the Secretary upon request received from any officer or any 5 delegates. Established regular meeting dates and times may be changed by the Chairperson. One of the regular meetings will be designated as the annual organization meeting as set forth in Article II, Section 3.

Section 3. Quorum: For the purpose of establishing a quorum, each delegate counts as one regardless of their weighted vote. A quorum shall consist of the presence of a majority of all primary voting delegates (or an alternate present in place of the primary voting delegate). **However, a minimum of 14 delegates shall constitute a quorum for**

the meeting immediately following one meeting whereby a quorum was not reached.

Section 4. Meeting Conduct: All Board meetings will be conducted according to any policies or rules established by the Board, and in default of such rules according to Robert's Rules of Order.

Section 5. Vote Weight/Votes Required for Action on Matters Other than Major Decisions: Except as otherwise provided in these bylaws, all action taken by the Board shall be by the affirmative vote of a majority of all delegate votes present. In counting delegate votes, the vote of each delegate will be weighted. By September 1, 2009, the Pennsylvania Department of Community and Economic Development will calculate the weight of each delegate's vote pursuant to 53 P.S. § 6924.505(c)(3). Pursuant to such section, the TCC shall re-weight each taxing authority delegate's vote on July 1, 2010, on July 1 every year thereafter, and at any time when a new taxing authority is added to the TCC as set forth in Article VI. Re-weighting will be based on the following formula: (1) 50% of the weight for each delegate vote will be allocated according to the proportional population of each taxing authority in proportion to the total population of the TCD, as determined by the most recent Federal decennial census data; and (2) 50% of the weight for each delegate vote will be allocated in direct proportion to the income tax revenues collected within each taxing authority based on each taxing authority's most recent annual financial report submitted to DCED or the Pennsylvania Department of Education. As to any delegate appointed to represent more than one taxing authority, the weight of such delegate's vote will be the sum of the weight assigned for each taxing authority delegate's vote.

Section 6. Board General Powers and Duties:

Except as otherwise provided in these bylaws, all powers of the TCC shall be exercised by or under authority of the Board, and the business and affairs of the TCC shall be managed under direction of the Board.

The Board may delegate authority for actions to committees, officers, and others. However, without regard to any prior delegation of authority:

a. The Board shall receive and review information provided by the Secretary, Chairperson, and others in order to keep fully informed as to TCC business, operations, and other affairs.

b. At each regular Board meeting, the Secretary will present to the Board for ratification all TCC expenditures paid or incurred during the calendar year quarter preceding the month in which the meeting is held.

c. Although the Board in performing its duties will rely substantially on

information from and decisions by the Secretary, Chairperson, and others, the Board shall have ultimate responsibility and authority with respect to TCC business, financial oversight, and other TCC affairs.

d. The Board will always have the right to direct TCC action on any matter by policy, resolution, directive, or other measure, including a direction that reverses prior action of any committee or officer. Any reversal of a prior action shall not negate any contract rights acquired by a third party pursuant to a contract properly approved before the Board action reversing the prior decision.

Section 7. Board Powers Retained and Not Delegated to Committee: The Board shall not delegate authority to act on, and only the Board shall have authority to act on any of the following decisions:

- a. Approval of any amendment of these bylaws.
- b. Approval to merge or take joint action with another TCC to form a multi-county TCC.
- c. Approval of the TCC annual budget.
- d. Approval to borrow money or otherwise incur debt not provided for in a budget approved by the Board.
- e. Appointment or removal of TCC officers.
- f. Appointment of the TCC solicitor, an accounting firm to audit the TCC annual financial statements, the TCC insurance agent, Tax Appeal Board Members, and one or more banks or financial institutions to serve as the primary depository for the TCC or to otherwise accept TCC deposits or provide investments for the TCC.
- g. Approval to create a bureau to collect tax within the TCD, or to dissolve any such bureau.
- h. Approval to assume jurisdiction over any tax other than income tax and Local Services Tax.
- i. Approval to purchase, lease or sell real estate.
- j. Approval of any real estate lease to the extent the lease requires payments not provided for in a budget approved by the Board.
- k. Appointment of the tax collector and approval or termination of the tax collection agreement with the collector.
- l. Any other issue or matter as to which the Board in the future adopts a

resolution designating the issue or matter to be a Major Decision.

m. Coordinate the transition from the former tax collectors to the Tax Officer including but not limited to meeting the requirements imposed on the TCC by Act 32 of 2008.

Section 8. Vote Required for Major Decisions:

a. **Supermajority Vote Required for Certain Major Decisions:** Notwithstanding any other provision of these bylaws, action taken by the Board on the following **Major Decisions** shall be by roll call vote and shall require **a combination of the affirmative vote of a 2/3 super-majority of all delegate votes (calculated by weight) present and the affirmative vote of a minimum of 9 municipal (non-school) delegates. :**

- (1) Approval of any amendment of these bylaws.
- (2) Approval to merge or take joint action with another TCC to form a multi-county TCC.
- (3) Approval to purchase, lease or sell real estate.
- (4) Appointment of the tax collector and approval or termination of the tax collection agreement with the collector.
- (5) Approval to assume jurisdiction over any tax other than income tax and Local Services Tax.
- (6) Amend the agenda for any items relating to a major decision.
- (7) Hiring or termination of any employee.
- (8) Approval to create a bureau to collect tax within the TCD, or to dissolve any such bureau.
- (9) Approval to borrow money or otherwise incur debt not provided for in a budget approved by the Board.

b. **Vote Required for Other Decisions:** Action taken by the Board on all other **Decisions** will be by the affirmative vote of a majority of all delegate votes present. In counting delegate votes, the vote shall be weighted as set forth in Article I, Section 5.

ARTICLE II. Officers and Agents

Section 1. Officers: The Board will have the following officers: (1) Chairperson; (2) Vice-Chairperson; (3) Secretary, and such other officers or assistant officers as elected by the Board. The Chairperson and Vice-Chairperson shall each be a delegate. Other officers may but need not be delegates. Different offices may be held by the same person if determined appropriate by the Board.

Section 2. First Board Meeting/Initial Organization/Initial Officer Election/Term of Appointment: The chair of the county commissioners or the chair's designee, or the chief executive of the county or the chief executive's designee, shall in 2009 convene the first meeting of the Board. At the meeting, the Board shall elect officers. Within thirty (30) days after the election of any officer, the Secretary shall notify DCED of the name and address of each officer.

Section 3. Annual Board Organization Meeting/Officer Election/Other Appointments: Beginning in 2010, the Board will designate one of the regular Board meetings as the annual organization meeting. This meeting will generally be held in December. At the annual organization meeting, the Board shall elect officers. Within thirty (30) days after the election of any officer, the Secretary shall notify DCED of the name and address of each officer. At the annual organization meeting, the Board will also review the tax collector's performance, review TCC audited financial statements, appoint the TCC solicitor, appoint an accounting firm to audit the TCC annual financial statements, appoint the TCC insurance agent, appoint Tax Appeal Board members, approve one or more banks or other financial institutions to serve as the primary depository for the TCC or otherwise to accept TCC deposits or provide investments for the TCC, and take other action as necessary or appropriate.

Section 4. Officer Term of Office: The officers elected in 2009 shall hold office until a successor has been elected, or earlier death, resignation, or removal of the officer. Thereafter, each officer shall hold office for a term of one (1) year starting January 1 and until a successor has been elected, or earlier death, resignation, or removal of the officer.

Section 5. Removal of Officers, Agents, and Tax Appeal Board Members: Any officer, agent, or Tax Appeal Board member may be removed by the Board at any time, with or without cause. The removal shall be without prejudice to the contract rights, if any, of any person so removed. Election or appointment of any officer shall not of itself create contract rights. In counting delegate votes, the vote shall be weighted as set forth in Article I, Section 5.

Section 6. Chairperson: The Chairperson shall be a TCC delegate. The Chairperson shall preside at Board meetings. Except as otherwise determined by the

Board, the Chairperson shall set Board meeting agendas, conduct Board meetings, and perform other duties as determined by the Board.

Section 7. Vice-Chairperson: The Vice-Chairperson shall be a TCC delegate. The Vice-Chairperson shall perform duties as determined by the Board. In the absence or unavailability of the Chairperson, the Vice-Chairperson shall perform the duties of the Chairperson.

Section 8. Secretary: The Secretary may but need not be a TCC delegate. The Secretary will notify DCED within thirty (30) days of adoption of these bylaws or any amendments of these bylaws. The Secretary shall maintain the Board meeting minutes and all TCC records, provide all public notices required under the Pennsylvania Sunshine Act, 65 Pa.C.S.A. § 701 *et seq.*, provide all notices to delegates required by these bylaws, provide all notices to DCED required by these bylaws, provide all other notices required by these bylaws or applicable law, and shall perform other duties as determined by the Board.

Section 9. Open Records Officer: Each TCC shall appoint an Open Records Officer who shall serve until a successor is appointed, or earlier death, resignation, or removal. The Open Records Officer shall ensure compliance with the Pennsylvania Right-to-Know Law, 65 P.S. § 67.101 *et seq.*, and shall consult with the Solicitor as necessary in doing so. The Open Records Officer shall receive all Right-to-Know Law requests submitted to the TCC, shall direct these requests to appropriate persons within the TCC, shall track the TCC's progress in responding to requests, and shall issue interim and final responses to requests.

Section 10. Solicitor: Each TCC shall appoint a Solicitor who shall serve until a successor is appointed, or earlier death, resignation, or removal. The Solicitor shall attend all Board meetings and serve as the legal advisor to the TCC.

ARTICLE III. Board Committees

Section 1. Board Committee Appointment: The Board may establish one or more committees to consist of one or more delegates appointed to the committee by the Board or the Chairperson.

Section 2. Board Committee Term: Each Board committee shall serve until earlier of completion of the business for which formed, or until dissolved by action of the Board.

Section 3. Board Committee Meetings: A Board committee shall meet on dates and at times established by the committee.

Section 4. Quorum: A quorum of a Board committee shall consist of the presence of a majority of all committee members

Section 5. Votes Required for Action: All action taken by any Board committee shall be by a majority vote of all committee members present.

Section 6. Board Committee Powers and Duties: Subject to these bylaws, any committee appointed by the Board shall have and may exercise all powers and authority granted by resolution of the Board.

**ARTICLE IV. Rules Concerning Required Notices/
Meeting Participation/Meeting Place/Manner of Voting**

Section 1. Required Meeting Notices:

a. The TCC shall give notice to all voting and nonvoting delegates and officers of all meetings of the Board. The TCC shall give such notice at least 5 days in advance of any regular or special Board meeting. If a delegate is unable to be present at a Board meeting, it is the responsibility of the delegate to advise the taxing authority's alternate delegates. The TCC shall give notice to all committee members of all meetings of committees of the Board. The TCC shall give such notice at least 24 hours in advance of any regular or special committee meeting. Any person shall have the right to waive required notice.

b. A meeting notice shall at minimum specify the date, time, and address of the meeting. An agenda shall be presented to all delegates at least one week prior to the scheduled meeting. Any changes to the agenda shall require the affirmative vote of a majority of all delegate votes present.

c. For a public meeting, the Secretary shall also give public notice of the meeting in accordance with the Pennsylvania Sunshine Act.

Section 2. Manner of Giving Notice to Delegates, Officers, or Committee Members: Any notice or document required to be given to a delegate, officer, or committee member shall be given to the person either by hand delivery, or by sending a copy thereof as follows:

a. Written notice may be given by first class or express mail, postage prepaid, or other courier service with charges prepaid, to the person's postal address supplied by the person to the Board for the purpose of notice. Notice given in this manner shall be deemed given to the person when deposited in the U.S. mail or with a courier service for delivery to the person.

b. Alternatively, written notice may be given by facsimile transmission, e-mail, or other electronic communication to the person's facsimile number or address for

e-mail or other communication supplied by the person to the Board for the purpose of notice. Notice given in this manner shall be deemed given to the person when sent.

c. Alternatively, notice of a meeting required to be given to a delegate, officer, or committee member may be given by telephone. Notice given in this manner shall be deemed to be given to the person when a telephone conversation occurs with the person, or when a voice mail is left on a recording at a telephone number supplied by the person to the Board for the purpose of notice.

Section 3. Manner of Giving Notice to Taxing Authorities: Any notice or document required to be given directly to a taxing authority shall be given either by hand delivery, or by sending a copy thereof as follows:

a. Written notice may be given by first class or express mail, postage prepaid, or other courier service with charges prepaid, to the taxing authority postal address either supplied to the Board by the taxing authority or appearing on the taxing authority website. Notice given in this manner shall be deemed given to the taxing authority when hand delivered or deposited in the U.S. mail or with a courier service for delivery to the taxing authority.

b. Alternatively, written notice may be given by facsimile transmission, e-mail, or other electronic communication to the taxing authority facsimile number or address for e-mail or other communication supplied to the Board by such taxing authority or appearing on the taxing authority website. Notice given in this manner shall be deemed given to the taxing authority when sent.

Section 4. Manner of Giving Notice to DCED: Any notice or document required to be given to DCED may be given by first class or express mail, postage prepaid, or other courier service with charges prepaid, to DCED's official address. Notice may also be given to DCED in any other manner established by DCED.

Section 5. Meeting Participation by Conference Telephone or Electronic Technology: A delegate or committee member may **not** participate in a meeting by means of conference telephone or other electronic technology. The delegate must be present or have the alternate delegate present to vote

Section 6. Meeting Place: , A public meeting shall always be convened at a specific geographic location with at least one delegate or officer present, in order to allow for public participation in the meeting.

Section 7. Manner of Voting: These bylaws provide for weighted voting by Board delegates pursuant to 53 P.S. § 6924.505(c)(3) except for major decisions requiring a super-majority vote, as set forth in Article I, Section 8 herein. Any vote by the Board shall be conducted by roll call. Except as otherwise stated in this section, voting at any

public meeting of a Board committee may be done by voice vote, roll call, or any other means determined appropriate by the Chairperson. Board or committee member voting by mail or proxy is not permitted.

ARTICLE V. Finances and Contracts

Section 1. Fiscal Year: The TCC fiscal year will begin on January 1 and end on December 31.

Section 2. Bond: All TCC employees and officers shall be bonded or covered by crime insurance in amounts and with such coverage as determined by the Board.

Section 3. Budget: The proposed annual budget of the TCC for the next fiscal year shall be prepared by the Chairperson and distributed to delegates at least 10 days prior to the Board meeting at which the budget is expected to be presented for adoption. A special meeting may be called for advance discussion of the proposed budget. The budget will generally be presented for adoption at a regular Board meeting held in June. However, the budget may be presented for adoption at an earlier or later meeting. As set forth in Article I, Section 8, Board approval of the budget shall require the affirmative vote of a majority of all delegate votes present.

Section 4. TCC Operating Expense Allocation and Payment: The expense of operating the TCC shall be shared among and paid by all taxing authorities within the TCD that are represented by voting delegates. Expenses will be paid by each taxing authority in direct proportion to income tax revenues collected within the taxing authority based on the taxing authority's most recent audited annual financial statements. The budget will be funded by quarterly payments made by each taxing authority, with payments due on dates established by the Board as part of the budget or through action independent of the budget. Promptly after Board adoption of the budget, the Secretary shall notify each taxing authority of its required quarterly payments. This section applies to the allocation of TCC operating expenses. It does not apply in any manner to the allocation of the cost of tax collection. Tax collection cost allocation will be decided by the Board and documented in a tax collection agreement with an appointed tax collector or otherwise as appropriate.

Section 5. Enforcement of Taxing Authority Obligation to Pay TCC Operating Expense Allocation: If a taxing authority fails to make one or more required payments due under the preceding Section on or before the due date established by the Board, the **Secretary** will give written notice to the taxing authority specifying the payment amount due. Upon receipt of this notice, the taxing authority shall immediately pay to the TCC the amount specified in the notice. The taxing authority will also be obligated to pay any TCC legal and other expenses incurred in connection with enforcement of taxing authority payment obligations. Expenses payable by the taxing authority include TCC attorney fees and other expenses, whether or not legal proceedings

are filed. The **Secretary** will give written notice to the taxing authority specifying the amount of legal or other expenses due. Upon receipt of this notice, the taxing authority shall immediately pay to the TCC the amount specified in the notice. If a taxing authority fails to pay any amount specified in a TCC written notice within [20] days after the notice is given, the TCC shall have the right to: (1) notify the tax collector collecting tax for the taxing authority under contract with the TCC to deduct the amount due from any distribution otherwise owed to the taxing authority, and to promptly pay directly to the TCC the amount deducted; and (2) pursue any other legal remedy against the taxing authority. The tax collector shall comply with a TCC directive to deduct and pay amounts due to the TCC, and shall incur no liability in doing so.

Section 6. Board Ratification of Expenditures: At each regular Board meeting, the Secretary will present to the Board for ratification all TCC expenditures paid or incurred during the calendar year quarter preceding the month in which the meeting is held.

Section 7. Independent Auditor: The Board will appoint an independent accounting firm to audit the TCC annual financial statements and to perform other auditing, control, or finance or consulting tasks designated by the Board.

Section 8. Financial Reports: Promptly after completion or receipt and within any deadlines established by applicable law, the Secretary shall provide to each delegate, alternate delegate, and taxing authority copies of monthly reports of tax distributions, the TCC annual audited financial statements, and the tax collector annual audited financial statements.

Section 9. Contracts: After required approvals have been obtained in accordance with these bylaws, contracts may be signed by the Chairperson, Vice-Chairperson, or any other person authorized by resolution of the Board. Contract signatures may but are not required to be attested to by the Secretary.

ARTICLE VI. Adding Taxing Authorities to TCC

Section 1. Procedure: The governing body of each taxing authority that imposes an income tax for the first time after June 30, 2009 shall promptly provide the TCC with all information and documents necessary for TCC operation and for tax collection as requested by and in a form satisfactory to the TCC, including certified copies of the taxing authority's tax enactments, the names and contact information of all appointed delegates, and all other information requested by the TCC.

Section 2. Effective Date: Upon the TCC Secretary's receipt of the information and documents in Section 1, the taxing authority's delegate will be entitled to participate on the Board as a voting delegate in accordance with these bylaws.

ARTICLE VII. Tax Appeal Board

Section 1. Tax Appeal Board Purpose: The Tax Appeal Board shall hear appeals of taxpayers, employers, taxing authorities, and other TCCs from determinations of the tax collector relating to the assessment, collection, refund, withholding, remittance, or distribution of taxes over which the TCC has jurisdiction.

Section 2. Tax Appeal Board Members: The Tax Appeal Board shall be comprised of three (3) regular members and two (2) alternate members appointed by the Board. A panel of three (3) members shall hear and decide each appeal. If a regular member is unavailable to participate in an appeal, one of the alternate members shall participate in place of the regular member. All Tax Appeal Board members shall be Board delegates.

Section 3. Tax Appeal Board Member Qualifications: No member of the Tax Appeal Board may be an employee, agent, or attorney of the tax collector. The Board may prescribe other qualifications for Tax Appeal Board members in accordance with applicable law and in consultation with the Solicitor.

Section 4. Term of Office: The initial appointed Tax Appeal Board members shall serve until a successor has been appointed, or earlier death, resignation, or removal. Thereafter, each Tax Appeal Board member shall hold office for a term of one (1) year commencing January 1 and until a successor has been elected, or earlier death, resignation, or removal.

Section 5. Tax Appeal Board Procedures: Tax Appeal Board procedures will be developed by the Board or the Tax Appeal Board in consultation with the Solicitor.

ARTICLE VIII. Bylaw Amendments

A copy of any proposed amendment to these bylaws shall be given to all delegates at least ten (10) days prior to the Board meeting at which it will be presented for adoption. Any such proposed amendment may be adopted in the form given to the delegates or with such clarifying or other amendments as the Board determines appropriate at the meeting at which the proposed amendment is presented for adoption. If the proposed amendment sets forth a restatement of the bylaws in their entirety, there shall be no limitation on the nature or content of clarifying or other amendments that may be made before final adoption. However, if the proposed amendment relates only to one or more particular sections of the bylaws and is not presented in the form of restatement of the bylaws in their

entirety, the clarifying or other amendments made before final adoption shall not materially enlarge the purpose as set forth in the copy of the proposed amendment given to delegates prior to the Board meeting. Approval of a bylaw amendment is described in section 8 **Vote Required for Major Decisions.**

ARTICLE IX. School District and Municipality Listing

(Twsp is an abbreviation for Township and Bor. is an abbreviation for Borough and SD is abbrev. for School Dist)

Townships:

Abington Twsp
Carbondale Twsp
Clifton Twsp
Covington Twsp
Elmhurst Twsp
Fell Twsp
Glenburn Twsp
Greenfield Twsp
Jefferson Twsp
Madison Twsp
Newton Twsp
North Abington Twsp
Ranson Twsp
Roaring Brook Twsp
Scott Twsp

South Abington Twsp
Spring Brook Twsp
Thornhurst Twsp
Lehigh Twsp- Wayne County

Boroughs:

Archbald Bor.
Blakely Bor.
Clarks Green Bor.
Clarks Summit Bor.
Dickson City Bor.
Dunmore Bor.
Jermyn Bor.
Jessup Bor.
Mayfield Bor.
Moosic Bor.
Moscow Bor.
Old Forge Bor.
Olyphant Bor.
Taylor Bor.
Throop Bor.

Cities:

City of Carbondale
City of Scranton

School Districts:

Abington Heights SD
Carbondale Area SD
Dunmore SD
Lakeland SD
Mid Valley SD
North Pocono SD
Old Forge SD
Riverside SD
Scranton SD
Valley View SD