**CHAPTER 24**

**TAXATION, SPECIAL**

**Part 4**

**Delinquent Tax Collection**

 **§401. Delinquent Tax Collector.** The Tax Collector of White Deer Township is hereby appointed, authorized and directed to act as the collector of delinquent taxes in White Deer Township, for real estate taxes collected after the end of the tax year, but prior to submission of uncollected real estate taxes to the Union County Tax Claim Bureau.

 **§402. Effective Date; Successor.** This appointment shall take effect on the effective date of this Part and shall remain in effect until the Board of Supervisors of White Deer Township shall, by ordinance, take further action. Any successor tax collector elected or appointed after the effective date of this Part shall automatically succeed to the powers and duties set forth herein.

 **§403. Bond; Compensation.** The tax collector shall not be required to give an additional bond on account of the tax collector’s appointment as delinquent tax collector and shall receive the same compensation as provided for the collection of non-delinquent taxes.

 **§404. Powers.** The collector of delinquent taxes shall for the collection of such delinquent taxes, have the authority and power now vested by law in the collection of non-delinquent taxes.

 **§405. Accounting.** The collector of delinquent taxes shall account to the White Deer Township Board of Supervisors for all delinquent tax collections made in the same manner as required for the reporting of non-delinquent tax collections.

 (Ordinance No. 02-02, adopted March 26, 2002)