



Photo. by Randy J. Woodbury

Tax collector candidates,  
Marie Garner and  
Paul Bender

## The tax collector race: *how the candidates view their job*

Barry Goldwater once wrote a newspaper column commending the Beatles for elevating rock and roll to a new plateau by writing a song about the pangs of paying taxes.

Which goes to show what strange bedfellows are produced through concern about taxation.

State College citizens will elect a tax collector Tuesday. Incumbent Republican Paul Bender has not exactly basked in publicity during his 12 years of office, preferring to define his duties along strictly non-policy-making lines.

His opponent, Democrat Marie Garner, while admitting the tax collector cannot set tax policies, said if elected she would seek to influence policy decisions.

The candidates responded to the following questions:

**Should the tax collector be paid on a commission basis or should the position be salaried?**

**Marie Garner (Democrat):**

A salaried position. Taxpayers are unaware what a drain on their tax dollars compensation by commission has been, and this information has not been made public knowledge as other elected public offices. The "Ottoman Empire" abolished the commission system in 1839, calling it the "sick man of Europe," but here in State College more than a century later this system is retained.

**Paul Bender (Republican):**

According to law, the tax collector can be paid on a salaried or commission basis or a combination of each, but the collector has nothing to do with the setting of the compensation itself, a prerogative reserved exclusively by the taxing districts. The remuneration should be sufficient to attract competent, qualified candidates, and equally important, should be altogether adequate to compensate the person who has been selected by the electorate to assume the responsibilities of the office. Under the commission basis a collector is given an incentive to follow through in a discreet and systematic manner. The danger of the salaried position is complacency. Regardless of which basis is used, the collection fee would be approximately the same and it would generally be in line with the amount other collectors in the same area are receiving. Differences would be

accounted for in the dollar value of collections and the number of transactions handles.

**Do you favor the tax collector speaking out on political issues?**

**Garner:**

Depending what one terms "political," once elected, the primary responsibility of the tax collector should be "service" to all the people equally. This "service" should include public information, and education of the "services" of this office, as well as educate the public of tax responsibility and their rights, especially the new tax payer. Tax laws should not be "used" or "abused," and neither should rights and privileges. A better informed public will make it harder for the "users" and "abusers" and give them a better understanding of their tax responsibility.

**Bender:**

The tax collector is elected to collect taxes and this non-policy-making office was not created as a sounding board for political issues. The collector, like any other citizen, could discuss matters relevant to the improvement of the government process with those in policy-making positions.

**How would you recommend student tax rolls be drawn up?**

**Garner:**

This decision must be made by the County Commissioners. The question of taxing students has been on-again, off-again issue for sometime. The law states anyone 18 or older are eligible to be placed on the tax rolls. The existing guidelines for State College Area School District set \$1,800 as a basis for appeal. The news media have carried many stories in the past weeks which have disturbed and confused both student and local residents. To quote the most recent, Oct. 9 Centre Daily Times — At a recent meeting with Centre County commissioners, Ralph Moyer, assistant superintendent for business criticized the commissioners for lack of guidance in the matter and stating, "We're not here to say put those people (students) on the tax rolls," we're here to say, "What are you going to do because we're getting calls and we don't know what to say." Dr. Babcock, superintendent of State College area schools, stated they weren't in the assessment business and the "decision" was up to the county commissioners, and

even a "poor" decision was better than no decision. The Oct. 10 Pennsylvania Mirror carried headline "most P.S.U. students won't owe taxes," this at least is the opinion of Centre County Chief Assessor David Barr. Barr went on to say 95 out of every 100 would qualify for financial exoneration under present school district regulations. Barr also said, "Placing them on the tax rolls would become almost a futile effort," although his office and commissioners are going ahead with a study of proposals to include students on the tax rolls. Barr also stated one thought was to place all the students on the tax rolls with a statement of their appeal rights. Moyer added that he was not "optimistic" about increased revenues from adding students to the tax rolls.

**Bender:**

Regarding the compiling of tax rolls, in an effort to treat everyone on a fair and equitable basis, in my opinion the assessment office felt there was no alternative than to list all persons over 18 years of age. Anyone wishing to seek exoneration for a bona fide reason may complete a form for this purpose and file same with the taxing district for fair and impartial consideration.

**How do you view the job of tax collector and what duties does it include?**

**Garner:**

This office should not be an oppressive office, but one where justice and honesty prevail. I believe the office of tax collector should be completely restructured making it a full-time position. The assessor should be combined within this office and a system organized for locating and placing people and property on the tax rolls. The tax collector and family should not be permitted to purchase tax delinquent property. This is not only unethical, but a conflict of interest. A tax collector could spend more time being a landlord than a servant of the people. Senate Bill 324, proposed by Senator O'Pake of Berks County calls for complete restructuring of the tax collector office. I wholeheartedly endorse this bill. The primary responsibility of the tax collector is to collect county, borough and area school taxes as imposed by these taxing bodies. The county computes and duplicates from the list of taxables retained in the assessment office, and the taxing bodies

jointly supply forms, envelopes and stamps. The tax collector is responsible for delivering forms to a computing agency and for paying for a portion of the computerized statement as required by law, name, address and total taxes. The statements must be mailed within 30 days after receiving the duplicates. Once a month the tax collector delivers to the respective taxing bodies all funds received along with a computerized report. At the end of the fiscal year the tax collector submits to all taxing bodies a complete report on exonerations, delinquent taxes, move outs, deaths, etc. Following this report the law requires the audit of the office. The department of community affairs, bureau of local government and services requires a report once a year, the form is supplied by the department and all taxes imposed by the taxing bodies are listed separately and a complete report of all taxes collected, move outs, exonerations, delinquent taxes, etc. must be made along with tax collector yearly expenses and compensation. A copy is submitted to the county and filed in the prothonotary office. The tax collector provides exoneration forms to individuals who wish to appeal, they are submitted to the school board by the individual, after filling the necessary data and notarized. Occupations taxes are based on the individual's occupation in accordance with guidelines set by the county commissioners through the assessment office.

**Bender:**

The job of tax collector carries a tremendous amount of responsibility. The collector is held accountable for vast amounts of money and enjoys a particular relationship of mutual trust with all taxpayers. The collector issues tax statements, collects tax payments and transfers funds to the various taxing districts. While operating within the rules established the collector makes every effort to give the taxpayer every break to which he is entitled. Also, the collector is in a position to assist taxpayers in matters relating to exoneration of personal taxes and in new legislation such as property tax assistance to the elderly. This collector shall continue with the years of experience to serve all taxpayers to the best of his ability in a prompt, courteous and efficient manner.