

**FRAZIER SCHOOL DISTRICT**  
**FAYETTE COUNTY - PERRYOPOLIS, PA**  
**TAX COLLECTOR COMPENSATION SUMMARY**

1,250 Students Pre-k-12; Three (3) buildings set on one (1) campus  
6,036 Total parcels in the District (including exempt and utility properties)  
4,881 Total taxable parcels in the District, 4,441 Total parcels collected at 91%  
Estimated 2018-2019 Millage Rate: 18.7150  
Average Collection Rate: 91%  
Average Commission Rate: 2.10% (2% Discount & Face, 3% Penalty)

**2018-2019 TAX COLLECTOR COMPENSATION AT STATUS QUO:**

	<b>Jefferson Twp</b>	<b>Lower Tyrone Twp</b>	<b>Newell Borough</b>	<b>Perry Twp</b>	<b>Perry Borough</b>	<b>TOTAL</b>
1. Assessed Values	\$74,409,430	\$46,450,890	\$15,930,770	\$90,869,430	\$67,559,660	\$295,220,180
2. Millage Rate	18.715	18.715	18.715	18.715	18.715	18.715
3. Total # of Billable Parcels	1,231	694	334	1,694	928	4,881
4. Gross Collection	\$1,392,572	\$869,328	\$298,144	\$1,700,621	\$1,264,379	\$5,525,046
5. Net Collections (91%)	\$1,267,241	\$782,396	\$256,404	\$1,547,565	\$1,188,516	\$5,042,122
6. Commission	\$26,612	\$16,430	\$5,384	\$32,499	\$24,959	\$105,885
Social Security Paid (3.825%)	\$1,018	\$628	\$206	\$1,243	\$955	\$4,050
<b>6a. TOTAL COMMISSION</b>	<b>\$27,630</b>	<b>\$17,059</b>	<b>\$5,590</b>	<b>\$33,742</b>	<b>\$25,914</b>	<b>\$109,935</b>
<b>7. Commission Per Parcel Collected</b>	<b>\$24.66</b>	<b>\$27.31</b>	<b>\$19.46</b>	<b>\$21.89</b>	<b>\$29.71</b>	<b>\$24.75</b>

**THE 2018-2019 ESTIMATED COLLECTION COST ABOVE REPRESENTS A 57% INCREASE IN TAX COLLECTOR COMPENSATION OVER A FIVE (5) YEAR PERIOD**  
**DURING THE SAME TIME PERIOD, OUR PROFESSIONAL STAFF SALARY SCALE WAS FROZEN AND STEP MOVEMENT ACCOUNTED FOR LESS THAN 2.5% PER YEAR**

**SCHOOL DISTRICTS IN PENNSYLVANIA HAVE ONE OPPORTUNITY EVERY 4 YEARS TO ADDRESS TAX COLLECTOR COMPENSATION.**

We began our discussions in August 2016 in preparation for the **February 15th, 2017** deadline to set tax collector compensation for the collection years 2018-2021. At a regular meeting held on November 21st, 2016 the board approved a resolution setting tax collector compensation at **\$4.00 per bill**.

**2018-2019 TAX COLLECTOR COMPENSATION AT BOARD APPROVED RATE:**

	<b>Jefferson Twp</b>	<b>Lower Tyrone Twp</b>	<b>Newell Borough</b>	<b>Perry Twp</b>	<b>Perry Borough</b>	<b>TOTAL</b>
1. Total # of Billable Parcels	1,231	694	334	1,694	928	4,881
2. Per Bill Compensation	\$4	\$4	\$4	\$4	\$4	\$4
3. Commission	\$4,924	\$2,776	\$1,336	\$6,776	\$3,712	\$19,524
Social Security Paid (3.825%)	\$188	\$106	\$51	\$259	\$142	\$747
<b>4. TOTAL COMMISSION</b>	<b>\$5,112</b>	<b>\$2,882</b>	<b>\$1,387</b>	<b>\$7,035</b>	<b>\$3,854</b>	<b>\$20,271</b>
<b>5. Commission Per Parcel</b>	<b>\$4.15</b>	<b>\$4.15</b>	<b>\$4.15</b>	<b>\$4.15</b>	<b>\$4.15</b>	<b>\$4.15</b>
<b>Annual Savings to District</b>						<b>\$89,664</b>

**2018-2019 TAX COLLECTOR COMPENSATION AT NEGOTIATED RATE FOLLOWING APPEAL TO COMMONWELATH COURT:**

	<b>Jefferson Twp</b>	<b>Lower Tyrone Twp</b>	<b>Newell Borough</b>	<b>Perry Twp</b>	<b>Perry Borough</b>	<b>TOTAL</b>
1. Total # of Billable Parcels	1,231	694	334	1,694	928	4,881
2. Per Bill Compensation	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50
3. Commission	\$15,388	\$8,675	\$4,175	\$21,175	\$11,600	\$61,013
Social Security Paid (3.825%)	\$589	\$332	\$160	\$810	\$444	\$2,334
<b>4. TOTAL COMMISSION</b>	<b>\$15,976</b>	<b>\$9,007</b>	<b>\$4,335</b>	<b>\$21,985</b>	<b>\$12,044</b>	<b>\$63,346</b>
<b>5. Commission Per Parcel</b>	<b>\$12.98</b>	<b>\$12.98</b>	<b>\$12.98</b>	<b>\$12.98</b>	<b>\$12.98</b>	<b>\$12.98</b>
<b>Annual Savings to district</b>						<b>\$46,588</b>

<b>THIRD PARTY COLLECTION COST:</b>	<b>\$1.50 per bill</b>
<b>Annual Savings to District:</b>	<b>\$102,614</b>