

# **BYLAWS**

## **BUCKS COUNTY TAX COLLECTION COMMITTEE**

Effective March 25, 2010

# **BYLAWS OF THE BUCKS COUNTY TAX COLLECTION COMMITTEE**

## **Background**

The Bucks 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"), 43 P. S. §6901 et. Seq. Under Act 32, the TCC is required to appoint a tax collector to collect earned income on a county-wide basis, and to oversee tax collection within the Bucks County Tax Collection District ("TCD"). The school districts and municipalities listed in the attached "Exhibit A" are within the TCD. These school districts and municipalities are referred to herein as "Taxing Authorities."

## **ARTICLE I Board of Delegates**

### **Section 1. Governing Body**

The governing body of the Bucks County Tax Collection Committee (the "TCC") shall be called the Board of Delegates (the "Board"). The Board shall consist of voting delegates appointed by the school districts and municipalities (the "Taxing Authorities") within the Bucks County Tax Collection District (the "TCD"). Subject to these By-Laws and Act 32 of 2008 (53 P.S. § 6924.101 et seq. (2008)), the Board shall have full power and authority to act as the governing body of the TCC.

### **Section 2. Voting and Non-Voting Delegates**

#### **a. Voting Delegates**

Each Taxing Authority that imposed an income tax prior to July 1, 2009, shall appoint one voting delegate, an alternate delegate and, if desired, a second alternate delegate. In the absence of the voting delegate, the first alternate delegate will be considered the voting delegate. In the absence of both the voting delegate and the first alternate delegate, the second alternate delegate will be considered the voting delegate.

b. Non-Voting Delegates

Each taxing authority that does not impose an income tax prior to July 1, 2009 may appoint one nonvoting delegate and one alternate nonvoting delegate 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 thereafter imposes an income tax, one of the previously appointed nonvoting delegates shall become the taxing authority's voting delegate to the Board.

- c. 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. A single individual may serve as a delegate for more than one Taxing Authority.

**Section 3. Voting**

All actions taken by the Board shall be by majority of the weighted vote of those delegates present, provided a quorum is present at the time of voting. The Department of Community and Economic Development ("DCED") has calculated the weight of each delegate's vote pursuant to 53 P.S. § 6924.505(c) (3) and published the results in the Local Tax Register. Pursuant to such section, the TCC shall recalculate the weighting of the votes of the delegates on July 1, 2010 and 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 to the vote of each Taxing Authority delegate. A delegate representing more than one Taxing Authority may cast separate votes for each Taxing Authority and may vote in the same manner or in a different manner for each Taxing Authority. Voting by mail or proxy is not

permitted. Voting at any public meeting of the Board may be done by voice vote, roll call, or any other means determined appropriate by the Chairperson.

#### **Section 4. Quorum**

Quorum shall be established by the presence of a majority of or delegates holding a majority of the sum of all Taxing Authority votes. For purposes of calculating quorum, a delegate representing more than one Taxing Authority shall represent an amount in correlation to the number of taxing authorities the delegate represents.

#### **Section 5. Meetings**

a. Regular & Special Meetings

Meetings of the Board shall be held on such dates as shall be established by the Board but no less often than quarterly. Public meetings of the Board shall be subject to the Pennsylvania Sunshine Act (65 Pa.C.S.A. § 701 et seq.). Special meetings may be called by the Chairperson, Management Committee, or a majority of delegates.

b. Annual Reorganization Meeting

Beginning in 2010, the Board will designate one of the regular Board meetings as the annual organization meeting to be held in January each year. At the annual organization meeting, the Board shall elect officers and Management Committee members, review 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.

c. Meeting Conduct

All Board Meetings will be conducted according to any policies or rules established by the Board, and in default of such rules by Robert's Rules of Order.

## Section 6. Board Duties

Except as otherwise provided in these bylaws, all powers of the TCC shall be exercised by or under the 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. The duties of the Board shall include the following:

- a. The Board shall receive and review information provided by the Secretary, Management Committee, Chairperson and others in order to keep fully informed as to TCC business, operations and other affairs.
- b. The Board shall keep records of all votes and other actions taken by the TCC.
- c. The Board shall appoint a Tax Officer. In addition, the Board shall set the compensation of the Tax Officer and shall require and hold the Tax Officer's bond.
- d. The Board shall establish the manner and extent of financing of the TCC.
- e. The Board shall adopt, amend and repeal bylaws, resolutions, policies and procedures for the administration of the collection of taxes by the TCC.
- f. At each regular Board meeting, the Treasurer shall present a report to the Board of all TCC expenditures paid or incurred during the calendar year quarter proceeding the month in which the meeting is held.

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.

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 a prior action. 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. Retention of Board Authority**

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 only the Board shall have authority to act on any of the following:

- a. Adoption, amendment or repeal of policies, procedures, bylaws or resolutions.
- b. Approval to merge or take joint action with one or more other TCC's to form a Multi-county TCC.
- c. Approval to acquire, lease, rent, or dispose of real or personal property.
- d. Appointment of additional TCC officers and committees.
- e. Approval of the TCC annual budget.
- f. Appointment or removal of TCC officers.
- g. Appointment of the TCC solicitor, TCC auditor, TCC insurance agent, and Tax Appeal Board Members.
- h. Approval of requests by Taxing Authorities for the TCC to collect any Act 511 tax.
- i. Appointment of the Tax Officer and approval or termination of the tax collection agreement with the Tax Officer.
- j. Approval to open, relocate, or close any office.
- k. Creation of a Tax Bureau to collect taxes within the TCD, or to dissolve any such Bureau.
- l. Approval to borrow money, accept grants, incur indebtedness and issue notes, debentures and other obligations to evidence borrowing, not provided for in a budget approved by the Board.
- m. Any other issue or matter as to which the Board in the future adopts a resolution reserving the authority to act on the issue or matter.

**Section 8. Super Majority Vote Required for Certain Decisions**

Notwithstanding any other provision of these bylaws, action taken by the Board on the following issues or matters shall be by roll call vote and shall require the affirmative vote of a two-thirds (2/3) super-majority of all the delegate votes that could be cast if all delegates were present.

- a. Approval to merge or take joint action with other TCCs to form a multi-county TCC.
- b. Approval to Purchase or sell real estate.
- c. Approval to incur debt not provided for in a budget approved by the Board.
- d. Approval to create a bureau to collect taxes within the TCD, or to dissolve any such bureau.
- e. Approval to amend or repeal the bylaws.

**ARTICLE II**  
**Officers and Agents**

**Section 1. Officers**

The Board will have and shall elect the following officers: Chairperson, Vice-Chairperson, Secretary, Treasurer, and any other officers as provided by these bylaws (the "Officers"). Beginning January 1, 2011 and every year 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 if a vacancy occurs. Any Officer may be removed by the Board at any time, with or without cause.

**Section 2. Chairperson**

The Chairperson shall be a voting delegate. The Chairperson shall preside at Board meetings, and meetings of the Management Committee, set Board meeting agendas, and perform other duties as designated by the Board.

**Section 3. Vice-Chairperson**

The Vice-Chairperson shall be a voting delegate and shall perform duties as designated by the Board. In the event of the Chairperson's absence or unavailability, the Vice-Chairperson shall perform the duties of the Chairperson.

**Section 4. Secretary**

The Secretary shall be a voting delegate. The Secretary shall maintain the minutes and records of the Board and provide notices to each delegate and alternate appointed to the TCC as required in these bylaws. If the Secretary is not in attendance at a meeting, the Chairperson shall designate one of the delegates in attendance to act as Secretary for purposes of that meeting only. Within thirty (30) days after the election of any officer, the Secretary shall notify DCED of the name and address of each officer.

**Section 5. Treasurer**

The Treasurer shall be a voting delegate. The Treasurer shall have the care and custody of all operational monies belonging to the TCC, shall cause such monies to be deposited into such financial institutions and accounts as designated by the Board, or the Management Committee, shall make a report of TCC finances at each Board meeting, shall assist in the preparation of the budget, shall make financial information available to the Board, Officers, and Committees, and shall exercise all duties incident to the office of the Treasurer. The Board may require the Treasurer to have a bond in an appropriate amount as determined by the Management Committee. The cost of the Treasurer's bond will be assumed by the TCC.

**Section 6. Additional Officers**

The Board may appoint officers in addition to the Chairperson, Vice Chairperson, Secretary and Treasurer. Any additional officers shall be voting delegates, shall not preside at meetings unless both the Chairperson and Vice-Chairperson are absent or unavailable, and shall perform duties as

designated by the Board.

**Section 7. Tax Officer**

The Board shall appoint a Tax Officer for the assessment, collection and administration of income taxes levied, imposed and collected in fiscal years beginning on and after January 1, 2012. Prior to initiating any official duties, the Tax Officer shall give and acknowledge a bond to the TCC consistent with the provisions of 53 P.S. § 6924.509(d) and any regulations or guidelines published by DCED.

**Section 8. Solicitor**

The Board may appoint a Solicitor to advise the TCC regarding any legal issues that may arise. The Solicitor may be present at all meetings of the Board, Management Committee, and Tax Appeals Board upon request.

**Section 9. Open Records Officer**

The Board shall appoint an Open Records Officer. The Open Records Officer shall consult with the Solicitor as needed and ensure that the TCC is compliant with The Right to Know Law, 65 P.S. § 67.101 et seq. The Open Records Officer shall receive Right to Know requests submitted to the TCC, direct the requests to the appropriate person within the TCC or within another agency, track the TCC's progress in responding to requests and issue interim and final responses to requests.

**Section 10. Executive Director**

The Board may appoint an Executive Director as Chief Administrative Officer to manage the daily operations of the TCC. The Executive Director, if appointed, shall report directly to and perform tasks as directed by the Board and Management Committee. The Executive Director is the Chief Administrative Officer of the TCC. Subject to these bylaws and directions of the Board and the Management Committee, the Executive Director shall have the following duties:

- a. The duty to collect and summarize tax facts and documents relevant to Board decisions.

- b. Together with the Secretary, maintain TCC records.
- c. Assist in development of the tax collection agreement between the TCC and the tax collector.
- d. Develop RFP's and oversee the selection process for TCC legal counsel, TCC auditor, TCC insurance agent, TCC financial institutions, and the Tax Collector.
- e. Obtain and monitor TCC insurance policies.
- f. Oversee TCC finances, including establishing and monitoring bank accounts, preparing and implementing an annual budget allocating TCC expenses, and interfacing with the TCC auditor.
- g. Ensure the TCC complies with applicable laws based on advice from the Solicitor as necessary or appropriate.
- h. Ensure the TCC complies with all DCED regulations.
- i. Furnish all information requested by DCED on the operation of the TCC.
- j. Oversee the Tax Appeal Board's operation.
- k. Monitor the activities of the TCC Tax Collector.
- l. Make recommendations to the Board and Management Committee on policies, long range plans, and other matters.
- m. Keep the Board and Management Committee fully informed as to TCC operations.
- n. Perform all other duties in the TCC job description for the Executive Director, all duties generally incident to the office of Chief Operating Officer, and all other duties designated by the Board and Management Committee.
- o. Oversee all aspects of TCC operations.
- p. Serve as an advisory member of each Committee.

## ARTICLE III

### Notices

#### Section 1. Required Notices

The TCC shall give notice to all voting and non-voting delegates and officers of all meetings of the Board. The TCC shall give such notice at least five (5) business days in advance of any regular or special Board meeting. If a delegate is unable to be present in person 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. A meeting notice shall at minimum specify the date, time and address of the meeting. 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

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 confirmed by a matching transmission receipt from a facsimile, a matching read receipt from the e-mail recipient, or an affirmative e-mail reply.

- 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 confirmed by a matching transmission receipt from a facsimile, a matching read receipt from the e-mail recipient, or an affirmative e-mail reply.

### **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. Notice shall be deemed given to DCED when deposited in the U.S. mail or with a courier service for delivery to DCED.

## **ARTICLE IV**

### **Committees**

#### **Section 1. Committees**

The Chairperson may designate standing or ad hoc committees as needed. The members of such committees shall be appointed by the Chairperson subject to the approval of the Board.

#### **Section 2. Committee Meetings**

Committee meetings shall be held on dates and at times established by the respective committee. Special committee meetings shall be called upon request received from any officer or committee member and upon approval of the Chairperson of the committee.

#### **Section 3. Quorum and Voting**

Quorum of a committee shall be established by the presence of a majority of all committee members. Except as otherwise provided by these bylaws, all action taken by a committee shall be by majority vote of all committee members present.

#### **Section 4. 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.

#### **Section 5. Coordination of Committees.**

The various committees shall coordinate their activities. Any recommendation, which shall require the expenditure of funds not provided in the budget, shall first be transmitted in writing to the Management Committee for its consideration and recommendation to the Board.

**Section 6. Management Committee**

**a. Management Committee Members**

The Board shall appoint a Management Committee that shall consist of the Board Chairperson, Vice Chairperson, Secretary, Treasurer, and five (5) additional voting delegates. Any Management Committee Member may be removed by a majority vote of the Board at any time, with or without cause.

**b. Management Committee Meetings**

Regular Management Committee meetings shall be held on dates and at times established by the Management Committee. Generally, the Management Committee will hold meetings each month. Special Management Committee meetings shall be called upon request received from the Chairperson, or four (4) Management Committee members making a request to the Secretary. Upon request of the Chairman, the Solicitor, or a majority of the Management Committee, the Management Committee may meet in Executive Session.

**c. Quorum**

A quorum of the Management Committee shall consist of the presence of a majority of all Management Committee members.

**d. Vote Required for Action**

Except as otherwise provided in these bylaws, all action taken by the Management Committee shall be by majority vote of all Management Committee members present.

**e. Management Committee Powers & Duties:**

The purpose of the Management Committee is to assist in the oversight of TCC operations and management and in exercising certain specific powers granted by the Board. Subject to these bylaws, the Management Committee shall have the following powers and duties:

1. Act as a sounding board for, and give direction to, the Chairman and Executive Director when necessary or appropriate between Board meetings.
2. Make recommendations to the Board on policies, long range plans, financial matters, matters reserved exclusively for the Board, and any other matter it deems appropriate.

3. Gather information relevant to Board decisions, present the findings to the Board and make recommendations based upon those findings.
4. Approval of compensation for the Executive Director within budgetary limitations.
5. Direct actions of the Executive Director.
6. Recommend TCC positions other than the Executive Director.
7. Approval of employee or Tax Officer bond or theft protection insurance amounts.
8. Approval of new accounts or signature authority with respect to accounts established at any bank or other financial institution previously approved by the Board.
9. Approval to set limits on all TCC insurance contracts.
10. Approval of the scope of the audit of the Tax Officer and TCC's financial statements performed by the TCC auditor.
11. The development of contracts and requests for proposals including approval of any contracts not reserved for Board approval.
12. Compliance with applicable laws and regulations, with advice from the Solicitor.
13. Coordinating 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.
14. Monitoring TCC finances and ensure TCC funds are being spent as provided for in the budget.
15. Providing all information required by DCED for the DCED tax register.
16. All other aspects of the daily operations of the TCC not performed by the Executive Director.
17. Retaining additional legal and consulting services as needed to respond to legal claims, inquiries and complaints.
18. Assisting the Treasurer and/or Executive Director in developing the TCC Budget.
19. Reviewing TCC finances and tax collector financial statements on a regular basis.
20. Reviewing TCC internal monthly financial statements.
21. Reviewing TCC and tax collector annual audited financial statements.

22. Ensuring presentation of the TCC and tax collector annual audited financial statements to the Board.
23. Approval of expenses included in the TCC budget.
24. Reviewing the performance of the Tax Collector, Solicitor, and other service providers.
25. Ensuring presentation of the TCC and Tax Collector annual audited financial statements to the Board.
26. Highlighting for the Board any financial or other matters the Management Committee believes require attention or action.
27. Ensuring that the TCC has adequate internal controls relating to all financial matters.
28. Any other powers deemed appropriate by the Board for oversight of TCC Operations.

## **ARTICLE V**

### **Finances**

#### **Section 1. Fiscal Year**

The TCC fiscal year shall begin on January 1 and end on December 31.

#### **Section 2. Budget Adoption**

The proposed budget for the operation of the TCC shall be distributed to the delegates and taxing authorities at least sixty (60) days prior to meeting scheduled for the adoption of the Budget. A budget for the forthcoming fiscal year shall be adopted before the end of the current TCC fiscal year. A copy of the budget shall be transmitted to each delegate, officer, committee member and Taxing Authority within thirty (30) days of its adoption.

#### **Section 3. Budget Amendments**

Because the TCC might incur unanticipated expenses during the fiscal year, the Board may amend the annual budget during the fiscal year to reflect unanticipated expenses. The budget may be amended at any Board meeting.

**Section 4 . Operating Expense Allocation and Payment**

## a. Allocation of Costs

The net expenses of the TCC shall be allocated among the taxing authorities for which the TCC collects taxes. All such expenses shall be weighted in direct proportion to the income tax revenues collected in each participating Taxing Authority to the total income tax revenues for all taxing districts. For 2009 and 2010, the shares will be calculated using the "Proportional EIT Revenue" % for each school district and municipality as shown in the DCED Act 32 Weighted Vote Calculation Spreadsheet for the TCD. For subsequent years, the shares will be calculated using the similar future numbers published by DCED, if DCED publishes such numbers. If DCED does not publish such numbers in future years, the shares will be based on the Taxing Authority's most recent audited annual financial statements. In that event, expense allocations will be based on school district audited financial statements for the fiscal year ending on the preceding June 30, and the municipalities audited financial statements for the second preceding calendar year.

## b. Funding of the TCC Budget

The TCC budget will be funded by one annual payment made by each taxing authority, with payments due on a date established by the Board or Management Committee, as part of the budget. If a budget amendment is adopted increasing the budget amount during the fiscal year, the increased amount will be funded by a payment made by each taxing authority, with the payment due on the date established by the Board or Management Committee as part of adopting the budget amendment. Within thirty (30) days after Board adoption of the budget or a budget amendment, the Chairperson or the Chairperson's designee shall notify each taxing authority of its required payment.

**Section 5. Bonds & Insurance**

The Board shall require a bond or the purchase of crimes coverage in an appropriate amount set by the Management Committee which cost shall be assumed by the TCC. The Board may require purchase of additional insurance policies or coverage's as it deems appropriate for the TCC.

**Section 6. 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. If a Taxing Authority fails to pay any amount specified in a TCC written notice within sixty (60) 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.

**ARTICLE VI**

**Miscellaneous**

**Section 1. Tax Enactments and Other Information**

Each taxing authority that imposes an income or other Act 511 taxes over which the TCC has assumed authority 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. Adding a Taxing Authority**

If, after June 30, 2009, a Taxing Authority imposes an income tax for the first time, the Taxing Authority shall provide all documentation necessary for the collection of taxes to the TCC as determined by the TCC. Once the TCC confirms the Taxing Authority has provided the documentation necessary for the collection of taxes, the Taxing Authority's delegate may elect to participate on the Board as a voting delegate in accordance with these bylaws. The delegate will have the weight of the vote assigned to the Taxing Authority, or the sum of the weighted votes if more than one Taxing Authority is represented by the delegate.

**Section 3. Tax Appeal Board**

The Tax Appeal Board shall hear the appeals of a determination of the Tax Officer relating to the assessment, collection, refund, withholding, remittance or distribution of income taxes. An appeal may be filed by a taxpayer, employer, political subdivision, or another tax collection district. All Tax Appeal Board members shall be voting delegates. 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 the appeal, one of the alternate members shall participate in place of the regular member. The members of the Tax Appeal Board shall not be the Tax Officer or an employee, agent, advisor or consultant of the Tax Officer of the TCC, or any other TCC that is a member of the Joint Tax Appeal Board, if one is appointed. The TCC may join with other tax collection committees to form a Joint Tax Appeal Board. All appeals shall be conducted in a manner consistent with 53 Pa.C.S. § 8431 et seq. A member of the Tax Appeal Board may be removed by the Board at any time, with or without cause. The Tax Appeal Board may consult with the TCC Solicitor on the development of Tax Appeals Board procedures and regarding any legal issues that may arise.

**Section 4. Amending the Bylaws**

The Board may amend the bylaws at any time, and shall provide a copy of each proposed amendment to all delegates and taxing authorities sixty (60) days before the Board meeting at which the amendment or amendments will be presented for adoption.

**Section 5. Gender**

All references to the male and use of the male pronoun in these bylaws shall be considered to be references to the female and use of the female pronoun where applicable.

**Adopted by the Board of Delegates of the Bucks County Tax Collection Committee on March 25, 2010.**