





I concur with the majority; the compensation rates adopted by the Pennridge and Central Bucks School Boards were so low as to deprive the tax collectors of the ability to perform their basic duties. In light of the arguments made, I write to posit the caveat that we cannot permit tax collectors to unilaterally expand their role from tax collector to customer service representative and expect those self-imposed duties to be the subject of mandatory compensation. School boards clearly have the authority to reduce the rate of compensation, but not to the extent of prohibiting tax collectors from performing their statutory duties. School Boards need not be made to compensate for non-statutory duties. Customer service is a very nice thing, but when tax dollars are tight, it is a luxury item, not a statutory duty, and what is fair and reasonable compensation must be based on the statutorily-required responsibilities of tax collectors alone. If the Board wishes to pay for more, it certainly may, but if it does not, it cannot be made to pay for more than the duties set forth by the Legislature.