

West Wyoming Borough

Resolution No. 9 of 2012

**A RESOLUTION OF THE GOVERNING BOARD OF WEST WYOMING, LUZERNE COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO APPOINT A LIASON BETWEEN IT AND BERKHEIMER, THE DULY APPOINTED COLLECTOR OF EARNED INCOME TAX FOR THE DISTRICT, FOR THE EXPRESS PURPOSE OF SHARING CONFIDENTIAL TAX INFORMATION WITH THE DISTRICT FOR OFFICIAL PURPOSES.**

**WHEREAS**, Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania (53 P.S. §6901 et seq.), enacted December 31, 1965, and effective January 1, 1966, authorizes certain political subdivisions, including **WEST WYOMING, LUZERNE COUNTY**, to provide for the creation of such bureaus or the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed under the authority of that Act; and

**WHEREAS, WEST WYOMING, LUZERNE COUNTY**, has entered into contractual agreement with **BERKHEIMER** of Bangor, Pennsylvania, whereby and whereunder **WEST WYOMING** appointed Berkheimer to collect **Earned Income Tax**; and

**WHEREAS**, said Act 511 specifically mandates that any information gained by the appointed tax officer, his agents or by any other official or agent of the taxing district, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by the taxing municipality's ordinance or resolution, be kept confidential, except for official purposes; and

**WHEREAS**, any person who divulges any information which is confidential under the provisions of any ordinance or resolution, upon conviction may be subject to fines and/or imprisonment, upon conviction, and dismissal from office or discharge from employment; and

**WHEREAS**, Berkheimer requires passage of a resolution by the governing body of **WEST WYOMING, LUZERNE COUNTY** specifying that said confidential information is needed for official purposes and absolving Berkheimer from any liability in connection with the release of said confidential information;

**NOW, THEREFORE, BE IT RESOLVED** that:

1. **WEST WYOMING, LUZERNE COUNTY** hereby appoints Maureen Zaboski as its authorized

**Title :Borough Secretary**

representative to make requests upon and receive any and all tax information and records from Berkheimer, relative to the collection of taxes for **WEST WYOMING** as desired and deemed necessary by **WEST WYOMING** , to be used for official purposes only; and

2. Berkheimer is hereby directed to provide and/or transmit any and all tax information and records, or any portion thereof, relating to the collection of taxes for the **WEST WYOMING** , upon request, to Maureen Zaboski as the authorized contact representative for it.

3. **WEST WYOMING, LUZERNE COUNTY** hereby saves harmless, indemnifies and/or absolves Berkheimer from and against any and all liability in connection with the release of said confidential information.

2012 ENACTED into a RESOLUTION this 10<sup>th</sup> day of September,

BY: Eileen G.

Council President

ATTEST: Maureen Zaboski

Borough Secretary

## **SCHEDULE OF COLLECTION COSTS TO BE IMPOSED AND ADDED TO DELINQUENT TAX**

### **TAXPAYER NOTIFICATION AND ADMINISTRATION**

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|---|---------|
| 1) Taxpayer late filing, Failure to File, Underpayment or Failure to Pay notice   | \$25.00 |
| 2) Employer late filing notice or underpayment penalty notice for quarterly or annual<br><br>earned income tax or local services tax return or reminder notice  |         |
| 10% of the tax, penalty and interest due-minimum charge \$50.00   | \$50.00 |
| 3) Delinquent account servicing fee, including records imaging or other detailed<br><br>recordkeeping, office staffing, computer equipment and software, office space,<br><br>telephone, printing and imaging equipment, supplies used to generate<br>delinquent<br><br>notices and to establish payment plans. |         |
| 10% of tax, penalty and interest due-minimum charge \$50.00   | \$50.00 |
| 4) Establishment of Payment Plan (per planned payment)  | \$5.00  |
| 5) Fee for check returned from bank or failed electronic payment (NSF, Acct. Closed, etc).  | \$29.00 |
| 6) Notice of intent to file suit.   | \$50.00 |
| 7) Certified Taxpayer notice prior to wage attachment   | \$25.00 |
| 8) Employer wage attachment notice.   | \$25.00 |
| 9) Paid before Service  | \$10.00 |

### **LITIGATION**

- |  |          |
|--|----------|
| 1) Prepare Magisterial District Court complaint.       | \$75.00  |
| 2) Prepare for hearing.                                | \$100.00 |
| 3) Attend Magisterial District Court trial or hearing. | \$150.00 |
| 4) Attend Constable Execution sale.                    | \$350.00 |
| 5) Prepare Arbitration complaint/appeal.               | \$150.00 |
| 6) Attend Trial.                                       | \$350.00 |

7) Enter default judgment.	\$150.00
8) Issue Sheriff Writ of Execution.	\$250.00
9) Attend Sheriff Sale.	\$250.00
10) Non-litigation legal work.	\$70.00/hr
11) Litigation legal work.	\$80.00/hr
12) All other clerical work not itemized above.	\$60.00/hr