

West Wyoming Borough
Resolution No. 8 of 2012

A RESOLUTION OF THE GOVERNING BOARD OF WEST WYOMING, LUZERNE COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING ITS LOCAL TAX COLLECTOR, BERKHEIMER, TO IMPOSE AND RETAIN COSTS OF COLLECTION ON DELINQUENT TAXES.

WHEREAS, WEST WYOMING, LUZERNE COUNTY, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of certain local taxes under and pursuant to the authority of the Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, as amended; and

WHEREAS, WEST WYOMING, LUZERNE COUNTY, has hired Berkheimer to collect said taxes levied by the **CLIENT, COUNTY**, including taxes that are or may become delinquent; and

WHEREAS, pursuant to Act 192 of the 2003-2004 General Assembly of the Commonwealth of Pennsylvania, **WEST WYOMING, LUZERNE COUNTY**, has the right to impose a cost of collection on taxes that become delinquent and/or that remain due and unpaid;

NOW, THEREFORE, BE IT RESOLVED that

1. **WEST WYOMING, LUZERNE COUNTY** APPROVES AND ADOPTS the Cost of Collection Schedule attached hereto and made apart of this Resolution to be imposed by BERKHEIMER upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid.
2. **BERKHEIMER** is authorized to retain said costs of collection set forth in the attached schedule incurred in recovering delinquent taxes and assessed to the delinquent taxpayer as allowed by law.
3. Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.

ENACTED into a RESOLUTION this 10th day of September, 2012.

BY: Eileen Ryan

Council President

ATTEST: Margaret Zabolski

Borough Secretary

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

TAXPAYER NOTIFICATION AND ADMINISTRATION

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 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 recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment, supplies used to generate delinquent 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