WESTMORELAND COUNTY TAX COLLECTION COMMITTEE

RESOLUTION NO. _____

A RESOLUTION OF THE WESTMORELAND COUNTY TAX COLLECTION COMMITTEE ("WCTCC") ESTABLISHING A SCHEDULE OF REASONABLE COSTS OF COLLECTION IN CONNECTION WITH THE COLLECTION OF DELINQENT EARNED INCOME AND NET PROFITS TAXES AS AUTHORIZED BY ACT 32 OF 2008 (hereinafter referred to as "Act 32")

WHEREAS, Act No. 511 enacted December 31, 1965, PL 1257 otherwise known as the Local Tax Enabling Act provides for the collection of certain local taxes including earned income and net profit taxes by political subdivisions; and

WHEREAS, pursuant to Act 32 of 2008 political subdivisions predominately located within Westmoreland County have formed and become members of the Westmoreland County Tax Collection District (" Tax District"); and

WHEREAS, pursuant to Act 32 of 2008, the WCTCC has appointed H. A. Berkheimer, Inc. as Tax Officer for the Tax District to collect current and delinquent Earned Income and Net Profits Taxes referred to herein as ("Tax" or "Taxes") on behalf of the WCTCC; and

WHEREAS, the WCTCC will incur costs and expenses in connection with the collection of delinquent Taxes and, therefore, deems it appropriate that the WCTCC require the costs and expenses incurred in connection with the collection of delinquent Taxes to be paid by the delinquent taxpayer;

WHEREAS, Section 707 of Act 32 authorizes the Tax Officer to collect reasonable costs of collection from delinquent taxpayers; and

WHEREAS, the WCTCC has approved the attached schedule of reasonable costs and expenses ("Cost of Collection Schedule") which shall be imposed upon the delinquent taxpayers by the Tax Officer in connection with the collection of delinquent Taxes on behalf of the WCTCC.

NOW, THEREFORE, BE IT RESOLVED, by the Westmoreland County Tax Collection Committee that:

ARTICLE I. COSTS OF COLLECTION

WCTCC hereby approves the fees and charges proposed to be imposed upon delinquent Taxpayers by the Tax Officer in connection with the collection of delinquent Taxes which have been itemized in detail on the Cost of Collection Schedule attached hereto and made part of this Resolution.

Upon enactment of this Resolution to all delinquent Taxes owed to any political subdivision located within the Tax Collection District, there shall be added the costs as set forth on the attached Cost of Collection Schedule which at Berkheimer's discretion shall be imposed upon any Taxpayer who is delinquent in the payment of Taxes.

Berkheimer is authorized to retain monies collected pursuant to the Cost of Collection Schedule in the course of collecting delinquent Taxes.

ARTICLE II. EFFECTIVE DATES APPROVED.

This Resolution shall take effect on the date of enactment.

Costs of Collection shall apply to delinquent Taxes for tax years beginning January 1, 2012 and thereafter, and for all prior years still due and owing as of the effective date of this Resolution.

ARTICLE III. SEVERABILITY.

The provisions of this Resolution are severable. If any provision or part thereof is held to be illegal or invalid, the remaining provisions shall remain in full force and effect.

ARTICLE IV. REPEAL OF PRIOR RESOLUTIONS.

Any resolution or part of any resolution conflicting with this Resolution is repealed to the extent of such conflict.

RESOLVED AND ENACTED this _____ day of _____, 20____.

ATTEST:

_____
Secretary

By: _____
Westmoreland Tax Collection Committee Chairman

It shall be the intent of the WCTCC to have enacted the portion of the Resolution deemed enforceable and in compliance with law.

The effective date of this Resolution shall be January 1, 2012.

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

TAXPAYER NOTIFICATION AND ADMINISTRATION

1) Taxpayer late filing, Failure to File, State List Discrepancy or Reminder notice.
$25.00

2) Employer late filing notice or underpayment penalty notice for quarterly or annual earned income tax or local services tax return. 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 and postage used to generate delinquent notices and to establish monthly 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

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.
$50.00/hr

AUDIT OF EMPLOYERS HOLDING TAXES IN TRUST

Tax Assessed	Cost
$40.00 - 100.00	$31.25
$101.00 - 500.00	$62.50
$501.00 - 1,000.00	$125.00
$1,001.00 - 5,000.00	$312.50
Over $5,000.00	$1,000.00

Civil Complaint: Court cost is advanced by Berkheimer and billed on a monthly basis to the taxing body. This cost is recovered at the time judgment is issued in favor of the taxing body and is reimbursed to the taxing body when paid by the taxpayer.

Judgment Execution: Cost for either lien ling fee or actual Sheriff Sale is advanced by Berkheimer and billed to the taxing body on a monthly basis. Once the cost is recovered from the taxpayer it is reimbursed to the taxing body. All mechanics in either case are handled by Berkheimer.

Notices, which are in most cases used mutually exclusive from one another, may be sent in any order depending on collection efforts required and associated charges are not listed in order of mailing or use. The fees and cost for notices may be cumulative based upon the number and type of notices that Berkheimer must send to successfully collect the delinquency.

All Costs also pertain to electronic tax returns, payments etc.

Berkheimer retains the right to automatically escalate these fees by 3% (rounded to the nearest dollar) on a yearly basis.