

WORCESTER TOWNSHIP

BOARD OF SUPERVISORS

COMMONWEALTH OF PENNSYLVANIA

RESOLUTION NO. 2011-14

A RESOLUTION OF THE GOVERNING BOARD OF SUPERVISORS, WORCESTER TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING ITS LOCAL TAX COLLECTOR, BERKHEIMER, TO IMPOSE AND RETAIN COSTS OF COLLECTION ON DELINQUENT TAXES.

WHEREAS, WORCESTER TOWNSHIP, MONTGOMERY 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, WORCESTER TOWNSHIP, MONTGOMERY COUNTY, has hired Berkheimer to collect said taxes levied by the **WORCESTER TOWNSHIP, MONTGOMERY 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, **WORCESTER TOWNSHIP, MONTGOMERY 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. **WORCESTER TOWNSHIP, MONTGOMERY 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Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.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 16th day of November, 2011.

WORCESTER TOWNSHIP



ARTHUR C. BUSTARD, CHAIRMAN



SUSAN G. CAUGHLAN, VICE CHAIR



STEPHEN C. QUIGLEY, MEMBER

Schedule of Costs of Collection

Tax collection notices

Individual Failure to file or accurately complete Tax form	\$25.00
Individual Failed payment fee	\$30.00
Employer Failure to file or accurately complete Tax Form	\$30.00
Employer Failed payment fee	\$35.00
State List discrepancy letter	\$20.00
Paid Before Service (interim billing fee)	\$10.00
Establishment of Payment plan (monthly)	\$ 5.00

Known Place of employment

Notice before Wage attachment (certified)	\$20.00
Wage Attachment	\$20.00

Place of employment unknown

Pre collection letter	\$20.00
Delinquent tax notice	\$16.00
Final Notice	\$12.00
Complaint Letter	\$25.00

Real Estate Taxes

Pre collection letter	\$45.00
Delinquent tax notice	\$40.00
Final Notice	\$28.00
Lien Satisfaction Fee	\$30.00

Legal Notices

Preparation for District Justice	\$50.00
Court Appearance	\$75.00
Constable Execution Appearance	\$125.00
Arbitration appeal or complaint preparation	\$100.00
Attend Arbitration Trial	\$200.00
Enter Default judgment	\$75.00
Issue Writ of Execution	\$100.00
Attend Sheriff Sale	\$125.00

AUDIT OF EMPLOYERS HOLDING TAXES IN TRUST

<i>Tax Assessed</i>	<i>Cost</i>
\$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

Trespass and Assumpsit 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. Please note: If Berkheimer is the current Earned Income Tax Administrator no court costs are advanced by the client. The court costs are paid by Berkheimer.

Judgment Execution: Cost for either lien filing 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 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.

