**WARREN COUNTY SCHOOL DISTRICT**

**WARREN COUNTY, PENNSYLVANIA**

**RESOLUTION NO. \_\_\_\_\_\_\_\_\_\_\_\_**

**A RESOLUTION OF THE GOVERNING BOARD OF WARREN COUNTY SCHOOL DISTRICT, wARREN COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING ITS LOCAL TAX COLLECTOR, BERKHEIMER, TO IMPOSE AND RETAIN COSTS OF COLLECTION ON DELINQUENT TAXES.**

**WHEREAS**, **WARREN COUNTY SCHOOL DISTRICT, WARREN 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**, **WARREN COUNTY SCHOOL DISTRICT, WARREN COUNTY**, has hired Berkheimer to collect delinquent earned income taxes and local services taxes levied by the **WARREN COUNTY SCHOOL DISTRICT, WARREN COUNTY**; and

**WHEREAS**, pursuant to Act 192 of the 2003-2004 General Assembly of the Commonwealth of Pennsylvania, **WARREN COUNTY SCHOOL DISTRICT, WARREN 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. **WARREN COUNTY SCHOOL DISTRICT, WARREN COUNTY** approves and adopts the Schedule of Collection Costs to be Imposed and Added to Delinquent Tax (the “Schedule”) attached hereto and made apart of this Resolution to be imposed by BERKHEIMER upon any taxpayer whose earned income taxes or local services 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 that are incurred in recovering delinquent taxes and assessed to the delinquent taxpayer as allowed by law.
3. This Resolution is being adopted pursuant to section 11 of the separate agreements between the Warren County School District and BERKHEIMER relative the the collection of delinquent earned income taxes and the collection of delinquent local services taxes, both of which agreements were approved by the Board of School Directors on March 11, 2013. This Resolution and the attached Schedule shall remain in effect until modified by further Resolution of the Board of School Directors.
4. Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.

**Adopted** as a Resolution of the Warren County School District this \_\_\_\_\_\_\_, day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2013.

**ATTEST**: (seal) **WARREN COUNTY SCHOOL DISTRICT**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** BY: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Secretary, Board of School Directors President, Board of School Directors

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# 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

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

Rev. K.3

**AUDIT OF EMPLOYERS HOLDING TAXES IN TRUST**

1) 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

**REAL ESTATE TAXES**

1) Pre collection letter $45.00

2) Delinquent tax notice $40.00

3) Final Notice $28.00

4) Lien Satisfaction Fee $30.00

**Civil Complaint:** Court cost is advanced by Berkheimer. This cost is recovered at the time judgment is issued in favor of the taxing body and retained by Berkheimer when paid by the taxpayer. Unless section 2(j) of the taxing body’s agreement with Berkheimer dated March 11, 2013 is applicable, under no circumstances shall the taxing body be responsible for any portion of this cost.

**Judgment Execution:** Cost for either lien filing fee or actual Sheriff Sale is advanced by Berkheimer. Once the cost is recovered from the taxpayer it is retained by Berkheimer. All mechanics in either case are handled by Berkheimer. Unless section 2(j) of the taxing body’s agreement with Berkheimer dated March 11, 2013 is applicable, under no circumstances shall the taxing body be responsible for any portion of this cost.

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.

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