

A RESOLUTION OF THE GOVERNING BOARD OF Honey Brook Twp, Chester, COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING ITS LOCAL TAX COLLECTOR, BERKHEIMER, TO IMPOSE AND RETAIN COSTS OF COLLECTION ON DELINQUENT TAXES.

WHEREAS, Honey Brook Twp, Chester County 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, Honey Brook Twp, Chester COUNTY, has hired Berkheimer to collect said taxes levied by the Honey Brook Twp, Chester 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, Honey Brook Twp, Chester 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. Honey Brook Twp, Chester 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Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.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 9 day of February, 2005.

BY:

Gregory M. Gray
Donald Johnson

ATTEST:

MM Brown

DELINQUENT TAX COLLECTION
SCHEDULE OF COSTS
TO BE PAID BY THE TAXPAYER

The costs assessed the delinquent taxpayer, are added to School and Municipal tax, penalty and interest as follows:

Known place of employment:

Notice before Wage Attachment (sent certified mail) <i>*if paid within 30 days</i>	\$16.25
Wage Attachment	\$16.25

Place of employment unknown:

Pre Collection Letter	\$12.50
Delinquent Tax Notice	\$10.50
Final Notice	\$ 9.50
Pre-Legal Sample Complaint with letter	\$16.00

Real Estate Taxes:

Real Estate Pre Collection Letter	\$39.50
Real Estate Delinquent Tax Notice	\$36.50
Real Estate Final Notice	\$25.25

Miscellaneous Delinquent Notices:

State List Discrepancy Courtesy Letter	\$ 6.00
Paid Before Service*	\$ 4.00
Establishment of Payment Plan	\$15.00
Bad Check Letter Fee	\$20.00

*Paid Before Service- cost assessed to accounts paid during the interim period in which taxes are transitioning between the current and delinquent collector.

Earned Income Tax Collection Notices:

Failure to File Earned Income Tax Return	\$ 20.00
Delinquent Declaration of Quarterly Estimated Earned Income Tax Form	\$20.00
Delinquent Emergency Municipal Services Tax Form (Formerly known as Occupational Privilege Tax)	\$30.00
Delinquent Employer Quarterly Return	\$30.00

Miscellaneous Earned Income Tax Notices:

No payment enclosed Notice	\$12.50
Bad Check Letter Fee	\$20.00

The taxing body receives the full amount of tax, penalty and interest. These costs remain the same whether the taxpayer owes one year or ten years of tax regardless of amount due; ten dollars or ten thousand.

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.

JUDGEMENT EXECUTION: Cost for either a 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 executing the judgment in either case are handled by Berkheimer.

Notices, which are in most cases used mutually exclusive from each other, 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 are cumulative based upon the number and type of notices that Berkheimer must send to successfully collect the delinquency.