

RESOLUTION NO. 111411

A RESOLUTION OF THE BOROUGH OF GETTYSBURG, ADAMS COUNTY, PENNSYLVANIA, APPROVING A COST OF COLLECTION SCHEDULE FOR DELINQUENT AND UNPAID TAXES OF THE DESIGNATED TAX OFFICER UNDER THE EARNED INCOME AND NET PROFITS TAX ORDINANCE.

WHEREAS, the Borough of Gettysburg (hereinafter referred to as the "Borough") has, by Ordinance No. 1393-11 enacted on November 14, 2011, and effective on January 1, 2012, the Borough of Gettysburg Earned Income and Net Profits Tax Ordinance consistent with Act 32 of 2008; and

WHEREAS, pursuant to section 11., subsection F. of the Ordinance, the Borough of Gettysburg shall approve by resolution a Cost of Collection Schedule to be imposed by the designated Tax Officer for the collection of taxes on earned income and net profits which taxes are or become delinquent and/or remain due and unpaid; and

WHEREAS, the York Adams Tax Bureau has been designated by the Adams County Tax Collection Committee as the Tax Officer to administer and to collect said earned income and net profits taxes, including taxes that are or may become delinquent and unpaid, levied by the Borough of Gettysburg and the other municipalities and the school districts within the Adams County Tax Collection District; and

WHEREAS, pursuant to section 11., subsection F. of the Ordinance, the designated Tax Officer is entitled to retain such costs of collection on taxes that become delinquent and/or that remain due and unpaid to be assessed to delinquent taxpayers; and

WHEREAS, the Borough Council of the Borough of Gettysburg desires to adopt a resolution approving such Cost of Collection Schedule of York Adams Tax Bureau as the designated Tax Officer.

NOW, THEREFORE, BE IT RESOLVED, by the Borough Council of the Borough of Gettysburg, as follows:

1. The Borough of Gettysburg hereby approves and adopts the Schedule of Costs to Provide Notices of Delinquency or to Collect Delinquent Taxes attached hereto as Exhibit "A" and made a part hereof. Said costs are to be imposed and assessed by the York Adams Tax Bureau as the designated Tax Officer for the collection of earned income and net profits taxes, upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid. Said schedule may be modified from time to time by resolution of the Borough Council of the Borough of Gettysburg upon submission of amendments to said collection

schedule of the designated Tax Officer as adopted by the Adams County Tax Collection Committee.


2. The York Adams Tax Bureau as the designated Tax Officer is authorized to retain such costs of collection as set forth in the attached schedule in recovering delinquent taxes and as permitted to be imposed and assessed to the delinquent taxpayers pursuant to law.

3. This Resolution shall supersede all previous fee resolutions or ordinances of the Borough to the extent that they are inconsistent with this Resolution.


4. This Resolution shall be effective on January 1, 2012.

THIS RESOLUTION DULY ADOPTED according to law on the 14th day of November 2011, at a duly advertised regular meeting of the Borough Council of the Borough of Gettysburg.


BOROUGH OF GETTYSBURG

By: 
John D. Butterfield
President of Borough Council

Attest:

By: 
Sara L. Stull, Borough Secretary

APPROVED this 14th day of November, 2011.

By: 
William E. Troxell, Mayor

YORK ADAMS TAX BUREAU

SCHEDULE OF COSTS TO PROVIDE NOTICES OF DELINQUENCY OR TO COLLECT DELINQUENT TAXES

I. Individual Earned Income Tax.

A. Non-filing individual taxpayer delinquency notices:

| | |
|----------------------------------------------------------------------|----------|
| 1. First delinquent notice(each notice) | \$ 5.00 |
| 2. Second delinquent notice(each notice) | \$ 10.00 |
| 3. Preparation of Criminal Complaint | \$ 20.00 |
| 4. Preparation of re-filing Criminal Complaint due to non-compliance | \$ 40.00 |

B. Unpaid individual earned income tax:

| | |
|--------------------------------------------------------|----------------------------------------------------|
| 1. First non-payment notice(each notice) | \$ 5.00 |
| 2. Second non-payment notice(each notice) | \$ 10.00 |
| 3. Payment schedule fee: | \$ 20.00 |
| 4. Wage attachment | \$ 40.00 |
| 5. Suit in assumpsit or other appropriate remedy | Actual costs incurred plus \$20.00 preparation fee |
| 6. Entering Judgment at the Office of the Prothonatary | Actual costs incurred plus \$75.00 preparation fee |
| 7. Satisfaction of Judgment | Actual costs incurred plus \$25.00 preparation fee |

C. Non-compliance with required quarterly individual Tax payments.

\$ 5.00 per quarter
\$ 20.00 per year

D. Cost to provide copies of filed tax returns or W-2s to taxpayers.(current and next prior year) (2nd prior year and older)

\$ 5.00
\$ 10.00

II. Employer Accounts.

A. Non-filing tax return or support documentation: (Applicable for each quarter)

| | |
|----------------------------------------------------------------------|----------|
| 1. First delinquent notice(each notice) | \$ 5.00 |
| 2. Second delinquent notice(each notice) | \$ 10.00 |
| 3. Preparation of Criminal Complaint | \$ 20.00 |
| 4. Preparation of re-filing Criminal Complaint due to non-compliance | \$ 40.00 |

| | |
|-------------------------------------------------------------------------|-------------------------------------------------------|
| B. Unpaid Employer's Remittance of Employee's Tax: | |
| (Applicable for each quarter) | |
| 1. First non-payment notice(each notice) | \$ 5.00 |
| 2. Second non-payment notice(each notice) | \$ 10.00 |
| 3. Payment schedule fee: | \$ 20.00 |
| 4. Preparation of Criminal Complaint | \$ 20.00 |
| 5. Preparation of re-filing Criminal Complaint due to non-compliance | \$ 40.00 |
| 6. Suit in assumpsit or other appropriate remedy | Actual costs incurred plus \$20.00 preparation fee |
| 7. Entering Judgment at the Office of the Prothonotary | Actual costs incurred plus \$75.00 preparation fee |
| 8. Satisfaction of Judgment | Actual costs incurred plus \$25.00 preparation fee |

III. Other Tax Collection Services. (Emergency and Municipal Services Tax; Delinquent Per Capita Tax). (As applicable for year or designated tax period).

| | |
|-----------------------------------------------------------------------------|-------------------------------------------------------|
| A. Non-filing of return or support documentation delinquency notice: | |
| 1. First delinquent notice(each notice) | \$ 5.00 |
| 2. Second delinquent notice(each notice) | \$ 10.00 |
| 3. Preparation of Criminal Complaint | \$ 20.00 |
| 4. Preparation of re-filing Criminal Complaint due to non-compliance | \$ 40.00 |
| B. Unpaid taxes. | |
| 1. First non-payment notice(each notice) | \$ 5.00 |
| 2. Second non-payment notice(each notice) | \$ 10.00 |
| 3. Payment schedule fee: | \$ 20.00 |
| 4. Wage Attachment | \$ 40.00 |
| 5. Suit in assumpsit or other appropriate remedy | Actual costs incurred plus \$20.00 preparation fee |
| 6. Entering Judgment at the Office of the Prothonotary | Actual costs incurred plus \$75.00 preparation fee |
| 7. Satisfaction of Judgment | Actual costs incurred plus \$25.00 preparation fee |