

RESOLUTION NO. 121415-3

A RESOLUTION OF THE BOROUGH COUNCIL OF THE BOROUGH OF GETTYSBURG, ADAMS COUNTY, PENNSYLVANIA, APPOINTING YORK ADAMS TAX BUREAU AS THE COLLECTOR OF ANY DELINQUENT PER CAPITA AND DELINQUENT OCCUPATION TAXES ON BEHALF OF THE BOROUGH OF GETTYSBURG, APPROVING AND ADOPTING A SCHEDULE OF COSTS OF YORK ADAMS TAX BUREAU FOR SUCH COLLECTION OF DELINQUENT PER CAPITA AND DELINQUENT OCCUPATION TAXES AND AUTHORIZING ENTRY INTO A TAX COLLECTION SERVICES AGREEMENT WITH YORK ADAMS TAX BUREAU.

WHEREAS, the Borough Council of the Borough of Gettysburg has, by Ordinance No. 6812-B, enacted on January 2, 1968 and amended by Ordinance No. 860-72, enacted on October 13, 1972, and Ordinance No. 878-73, enacted on December 12, 1973, imposed a per capita tax upon each resident or inhabitant of the Borough of Gettysburg (hereinafter referred to as the "Borough") consistent with the Local Tax Enabling Act of 1965, as amended and supplemented; and

WHEREAS, the Borough Council of the Borough of Gettysburg, as part of its annual enactment of an ordinance levying taxes, levies a tax on occupations subject to taxation within the Borough of Gettysburg based on the occupational assessed valuation provided by the County of Adams consistent with the provisions of the Borough Code; and

WHEREAS, consistent with the provisions of the said Ordinance No. 6812-B, the duly elected or appointed Tax Collector of the Borough of Gettysburg shall collect the per capita tax in the same manner and at the same time as other Borough taxes are collected; and

WHEREAS, the per capita tax and the occupation tax are both included on the same tax bill which is issued to the individual taxpayer as each is a type of per capita or head tax; and

WHEREAS, the Borough has previously appointed J.P. Harris Associates LLC to collect delinquent per capita and delinquent occupation taxes on behalf of the Borough; and

WHEREAS, the Borough desires to replace J.P. Harris Associates LLC by appointing York Adams Tax Bureau as its collector of delinquent per capita and delinquent occupation taxes on behalf of the Borough.

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

1. The Borough Council of the Borough of Gettysburg hereby appoints the York Adams Tax Bureau as the collector of delinquent per capita and delinquent occupation taxes on behalf of the Borough of Gettysburg.

2. 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 collector of delinquent per capita and delinquent occupation 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 York Adams Tax Bureau.

3. The York Adams Tax Bureau 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.

4. Michael J. Birkner, President of Borough Council, and Sara L. Stull, Borough Secretary, are hereby authorized on behalf of the Borough of Gettysburg to execute and deliver a Tax Collection Services Agreement with York Adams Tax Bureau as the collector of delinquent per capita and delinquent occupation taxes on behalf of the Borough. A true and correct copy of the form of Tax Collection Services Agreement is attached hereto as Exhibit "B" and made a part hereof.

5. All other resolutions or parts of resolutions inconsistent herewith are hereby amended and revised accordingly by this resolution.

THIS RESOLUTION DULY ADOPTED according to law on the 14th day of December, 2015 at a duly advertised regular monthly general business meeting of the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania.

BOROUGH OF GETTYSBURG

By: Michael J. Birkner
Michael J. Birkner
President of Borough Council

Attest:

Sara L. Stull
Sara L. Stull, Secretary

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)	\$ 5.00
(2 nd prior year and older)	\$ 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 Prothonatary	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

**TAX COLLECTION SERVICES AGREEMENT
("Agreement")**

by and between

**GETTYSBURG BOROUGH
ADAMS COUNTY, PENNSYLVANIA
and
YORK ADAMS TAX BUREAU**

DELINQUENT PERCAPITA AND OCCUPATIONAL ASSESSMENT TAXES

INTENDING TO BE LEGALLY BOUND HEREBY the parties hereto agree as follows:

1. Gettysburg Borough of Adams County, Pennsylvania, appoints the York Adams Tax Bureau as the Delinquent PerCapita and Occupational Assessment Taxes Collector for Gettysburg Borough, beginning January 1, 2016, and the Bureau accepts the appointment.
2. It is understood and agreed this appointment will continue from year to year until either party withdraws from this Joint Agreement.
3. The York Adams Tax Bureau is formed pursuant to the authority of 53 P.S. §6924.505(a.2)(2) of the Act of December 31, 1965, No. 511, P.L.1257, as amended by the Act of General Assembly of July 2, 2008, No. 32, P.L. 197, known as the Local Tax Enabling Act.
4. The parties hereto agree that the York Adams Tax Bureau shall operate under the provisions of the By-Laws adopted by the Board of Directors of the York Adams Tax Bureau on December 8, 2011.
5. Gettysburg Borough of Adams County, Pennsylvania, will designate one of its members to represent it on the Board of Directors of the Bureau.
6. It is understood and agreed that in order to facilitate this Agreement, a (90) ninety day notification is required to permit the Bureau to develop procedures, order forms, establish communications, establish files and other vital processes in order to assure a smooth transition.
7. This Agreement provides for the Bureau ordering the tax return forms; envelopes; letters to individuals/employers; postage; establishment of the PerCapita and Occupational Assessment Taxes master file; all account file maintenance; all record keeping, plus report generation activities; delinquent tax follow-up and collection effort (this includes (2) delinquent notices), plus the criminal or civil prosecution of delinquent accounts; staff time to prepare and attend criminal or civil complaint hearings at District Court; and any other procedure pertinent to the proper collection and distribution of the Delinquent PerCapita and Occupational Assessment Taxes.
8. Delinquent PerCapita and Occupational Assessment Taxes shall be distributed to Gettysburg Borough on a monthly basis, so long as there are Delinquent PerCapita and Occupational Assessment Taxes monies to distribute.

9. Written detailed reports shall accompany the monthly distributions of Delinquent PerCapita and Occupational Assessment Taxes or shall be provided under separate cover to Gettysburg Borough.
10. Should criminal prosecution or civil action, above the Magisterial District Court level, be required for any account that does not comply with the direction of the Magisterial District Court, Gettysburg Borough will be notified prior to beginning such prosecution process so that the Borough may maintain control and veto authority over any such action.
11. The Bureau shall not be responsible for any legal services expense above the Magisterial District Court level. Should such legal services be utilized, the Bureau shall be reimbursed for all legal expenses by Gettysburg Borough, or the Borough shall provide such legal services at the cost and expense of Gettysburg Borough. Gettysburg Borough shall have the sole authority to determine what, if any, of legal process beyond the Magisterial District to be pursued on behalf of the Borough.
12. The Bureau shall not charge a fee to Gettysburg Borough for the services provided by this Bureau as the Delinquent PerCapita and Occupational Assessment Taxes Collector provided that Gettysburg Borough provides proof of adoption of the attached "Costs of Collection" Fee Schedule. All costs for collection of these delinquent taxes shall be borne by the delinquent taxpayer pursuant to ACT 192 of 2004 and shall be retained by the York Adams Tax Bureau.
13. Either party to this Agreement may withdraw from this Agreement by providing written notice of intent to withdraw no later than November 30 of any given year to be effective for the succeeding year. If said notice is not provided by November 30, said Agreement shall remain in effective for the successive year.
14. In the event of appointment of a successor collector by Gettysburg Borough, the Borough shall be entitled to an accounting of the Delinquent PerCapita and Occupational Assessment Taxes due from the York Adams Tax Bureau and the payment of moneys due within thirty (30) days (January 30) after the effective date of withdrawal.
15. This Agreement is executed and delivered pursuant to a Motion duly and legally adopted at a meeting of Gettysburg Borough Council held on December 14, 2015. Gettysburg Borough shall provide a copy of the executed Agreement and Resolution to the YATB.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be signed by their Respective Officers, their corporate seal to be hereunto affixed, duly attested this 14th day of December, 2015.

GETTYSBURG BOROUGH

ATTEST:

Jana L. Stull
Secretary

Michael J. Birka
President

YORK ADAMS TAX BUREAU

Kenneth A. ...
Secretary

Albert ...
Executive Director