

ORDINANCE 2008-07

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF LOWER ALLEN TOWNSHIP, CUMBERLAND COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING THE WEST SHORE TAX BUREAU TO IMPOSE AND RETAIN THOSE COSTS AND FEES ASSOCIATED WITH THE COLLECTION OF DELINQUENT TAXES IN ACCORDANCE WITH ACT 192 OF 2004.

WHEREAS, Lower Allen Township, Cumberland County, by Ordinance, has levied, assessed and provided for the collection of certain local taxes under and pursuant to the authority of ACT 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, as amended; and

WHEREAS, Lower Allen Township has designated the West Shore Tax Bureau to collect said taxes levied by Lower Allen Township, including taxes levied by Lower Allen Township that are or may become delinquent; and

WHEREAS, pursuant to ACT 192 of 2004, Lower Allen Township, or its designated tax collector of the aforementioned local taxes, is entitled to impose and retain those costs of collection on taxes that become delinquent and/or that remain due and unpaid.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED AS FOLLOWS:

1. Lower Allen Township hereby approves and adopts the Cost of Collection Schedule, attached hereto and made a part hereof, to be imposed by the West Shore Tax Bureau, or other such tax collection entity hereinafter designated by Lower Allen Township for the collection of local taxes, upon any taxpayer or employer whose taxes are or become delinquent and/or remain due and unpaid; provided, however, that Lower Allen Township may amend said fee schedule by resolution from time to time.
2. The West Shore Tax Bureau, or such other tax collection entity, designated by Lower Allen Township, is authorized to collect and retain such costs of collection as set forth in the attached schedule in recovering delinquent taxes and as permitted to be assessed on delinquent taxpayers pursuant to law.
3. Any ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed to the extent of such conflict.
4. This Ordinance shall become effective five (5) days after the enactment thereof.

ENACTED, this 29th day of December, 2008.

ATTEST:

**LOWER ALLEN TOWNSHIP
BOARD OF COMMISSIONERS**

(Assistant) Secretary

(Vice) President

ATTACHMENT

WEST SHORE TAX BUREAU

SCHEDULE OF COSTS TO PROVIDE DELINQUENT TAX NOTICES AND TO COLLECT DELINQUENT TAXES FROM INDIVIDUAL TAXPAYERS AND EMPLOYERS

1. INDIVIDUAL EARNED INCOME TAX

A. Non-filing individual taxpayer delinquency notices:	
1. First delinquent notice – 1 st Class Mail (each notice)	No Cost
2. Second delinquent notice – Certified Mail (each notice)	\$ 10.00
3. Notice of Tax Examination – Certified Mail (each notice)	\$ 10.00
B. Unpaid individual earned income tax:	
1. First non-payment notice – 1 st Class Mail (each notice)	No Cost
2. Second non-payment notice – Certified Mail (each notice)	\$ 10.00
3. Payment schedule fee:	
a. 0 – 4 months	\$ 20.00
b. 4 – 6 months	\$ 30.00
4. Wage Attachment	\$ 40.00
5. Suit in assumpsit or other appropriate remedy	Actual costs incurred*
	Plus \$20.00 preparation fee
C. Non-compliance with required quarterly individual earned income tax payments (per quarter)	\$ 5.00
D. Cost to provide copies of filed tax returns or W-2 forms to taxpayers	
1. Current year and next prior year	\$ 5.00
2. 2 nd prior year and older	\$ 10.00

2. EMPLOYER EARNED INCOME TAX

- A. Non-filing tax return or support documentation: (applicable for each quarter)
1. First delinquent notice – 1st Class Mail (each notice) No Cost
 2. Second delinquent notice – Certified Mail (each notice) \$ 10.00
 3. Preparation of Non-Traffic Citation \$ 20.00
 4. Preparation on re-filing Non-Traffic Citation due to non-compliance \$ 40.00
- B. Unpaid employer’s remittance of tax withheld from employee (applicable for each quarter)
1. First non-payment notice – 1st Class Mail (each notice) No Cost
 2. Second non-payment notice – Certified Mail (each notice) \$ 10.00
 3. Payment Schedule fee:
 - a. 0 – 4 months \$ 20.00
 - b. 4 – 6 months \$ 30.00
 4. Preparation of Non-Traffic Citation \$ 20.00
 5. Preparation on re-filing of Non-Traffic Citation due to non-compliance \$ 40.00
 6. Suit in assumpsit or other appropriate remedy Actual costs incurred*
Plus \$20.00 preparation fee

3. OTHER TAX COLLECTION SERVICES (Occupational Privilege Tax, Emergency and Municipal Services Tax, Local Services Tax; As applicable for the designated tax year or tax period).

- A. Non-filing of return or supporting documentation:
1. First delinquent notice – 1st Class Mail (each notice) No Cost
 2. Second delinquent notice – Certified Mail (each notice) \$ 10.00
 3. Preparation of Non-Traffic Citation \$ 20.00
 4. Preparation on re-filing Non-Traffic Citation due to non-compliance \$ 40.00
- B. Unpaid taxes:
1. First non-payment notice – 1st Class Mail (each notice) No Cost
 2. Second non-payment notice – Certified Mail (each notice) \$ 10.00
 3. Payment Schedule fee:
 - a. 0 – 4 months \$ 20.00
 - b. 4 – 6 months \$ 30.00
 4. Preparation of Non-Traffic Citation \$ 20.00
 5. Preparation on re-filing of Non-Traffic Citation due to non-compliance \$ 40.00
 6. Suit in assumpsit or other appropriate remedy Actual costs incurred*
Plus \$20.00 preparation fee

* “Actual costs incurred” includes court fees such as filing and service costs, legal fees paid by West Shore Tax Bureau to prosecute or defend the specific case and any other costs incurred by the West Shore Tax Bureau while preparing to prosecute or defend the specific case, including but not limited to, witness fees, costs of obtaining certified documents from government regulatory agencies or other tax bureaus, etc.