

**RESOLUTION TO ESTABLISH COSTS RECOVERABLE  
FROM DELINQUENT TAXPAYERS**

**Resolution No. 2011-04**

A RESOLUTION OF RICHMOND TOWNSHIP, CRAWFORD COUNTY, PENNSYLVANIA,  
AUTHORIZING AND EMPOWERING BERKHEIMER, ITS TAX COLLECTOR FOR CERTAIN  
TAXES, TO IMPOSE AND RETAIN COSTS OF COLLECTION ON DELINQUENT TAXES.

*WHEREAS*, Richmond Township, by Ordinance, has levied, assessed and provided for the collection of certain local taxes under and pursuant to the authority of the Pennsylvania Local Tax Enabling Act, as amended; and

*WHEREAS*, Berkheimer has been hired to collect the taxes levied by Richmond Township, including taxes that are or may become delinquent; and

*WHEREAS*, Richmond Township has the right under Section 707 of the Local Tax Enabling Act, as amended, to authorize recovery of collection costs on taxes that become delinquent or that remain due and unpaid;

*NOW THEREFORE, BE IT RESOLVED* that:

1. **Richmond Township** APPROVES AND ADOPTS the Cost of Collection Schedule attached hereto and made a part of this Resolution and authorizes recovery of these costs from any taxpayer whose taxes are or become delinquent and/or remain due and unpaid.
2. Richmond Township further authorizes this tax collector, presently **BERKHEIMER**, to retain the 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. This Resolution and the fees established shall be effective January 1, 2012 and shall remain in effect until revised or repealed by further resolution.

RESOLVED this 3rd day of November, 2011.

**RICHMOND TOWNSHIP BOARD OF SUPERVISORS**

By: William M. Taylor  
Chairman William M. Taylor

By: John Lawrence  
Supervisor John Lawrence

By: Paul Tomer  
Supervisor Paul Tomer

**ATTEST:**

Bonnie B. Bradish  
Secretary Bonnie B. Bradish

**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

**AUDIT OF EMPLOYERS HOLDING TAXES IN TRUST**

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

**Civil 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.

**Judgment Execution:** Cost for either 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 either case are handled by Berkheimer.

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.

Reasonable Notice shall be provided to the taxing body before litigation is commenced and before expenditures totaling in excess of \$250.00 are incurred in collection costs. The Taxing District shall have the right to direct that collection cease if, in its judgment, the likelihood of collecting these costs is poor.