

**BOROUGH OF FRANKLINTOWN,
YORK COUNTY, PENNSYLVANIA**

ORDINANCE 281-2011

AN ORDINANCE OF THE BOROUGH COUNCIL OF THE BOROUGH OF FRANKLINTOWN, YORK COUNTY, PENNSYLVANIA, CORRECTING ORDINANCE NUMBER 279-2011 AND 250-1997, KNOWN AS THE "CODE OF ORDINANCES," AMENDING PART 3, FINANCIAL ADMINISTRATION, CHAPTER 2 TAXATION, SECTION 202, ENTITLED "EARNED INCOME AND NET PROFITS TAX," BY RETURNING THE EARNED INCOME AND NET PROFITS TAX RATES TO 2011 LEVELS, THERE BEING NO INTENT TO RAISE THE RATE IN THE PRIOR LEGISLATION.

WHEREAS, the Borough Council of the Borough of Franklinton enacted Ordinance 279-2011 on November 2, 2011 in which it enacted a tax for general revenue purposes on earned income and net profits of residents of the Borough of Franklinton and certain non-residents in order to comply with the Act of General Assembly of July 2, 2008 (P.L. 197), known as Act No. 32; and

WHEREAS, due to a clerical error not noticed prior to the vote taken to enact this Ordinance, the Borough Council inadvertently and unknowingly caused an increase in the Earned Income and Net Profits Tax to be effective January 1, 2012; and

WHEREAS, the Borough Council of the Borough of Franklinton wishes to correct this error and restore the rates charged to residents and certain non-residents for Earned Income and Net Profits Tax to its 2011 rate;

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Borough Council of the Borough of Franklinton, York County, Pennsylvania, by virtue of the power and authority vested in the same, as follows:

Ordinance 250-1997, the "Code of Ordinances," Part 3 Financial Administration, Chapter 2 Taxation, Section 202 Earned Income and Net Profits Tax, Subsection 4 Imposition of Tax, is hereby amended to read:

Section 4. Imposition of tax.

- A. A tax of One-Half of One (0.50%) Percent for general revenue purposes is hereby imposed on earned income and net profits earned by residents of the municipality.
- B. A tax of One-Half of One (0.50%) Percent for general revenue purposes is hereby imposed on earned income and net profits earned by nonresidents, exclusive of domestic servants and Maryland residents.

C. The earned income and net profits tax levied under this Ordinance shall be applicable to earned income received and to net profits earned during the period beginning January 1 of the current year and ending December 31 of the current year or for taxpayer fiscal years beginning in the current year. The earned income and net profits tax shall continue in force on a calendar year or taxpayer fiscal year basis without the need for annual enactment or re-enactment, unless the rate of the tax is subsequently changed. For a taxpayer whose fiscal year is not a calendar year, the Tax Officer shall establish deadlines for filing, reporting and payment of taxes which provide time periods equivalent to those provided for a calendar year taxpayer.

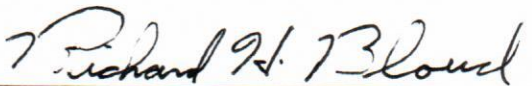
All other provisions of this Ordinance shall remain as unchanged hereby and as enacted by Ordinance 279-2011.

The effective date of this Ordinance and beginning of the initial current year shall be January 1, 2012.

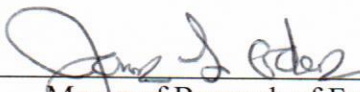
ATTEST:

THE BOROUGH OF FRANKLINTOWN
YORK COUNTY, PENNSYLVANIA


Kacey Baumgardner, Secretary


Richard Blouch, President, Borough Council

Examined and approved this 7 day of December, 2011.

By: 
Mayor of Borough of Franklinton

Attachment to Part 3, Section 106
Tax Collector (Except Real Estate) Schedule of Costs

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 Prothonotary	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 \$45.00 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 \$45.00 preparation fee
7. Satisfaction of Judgment	Actual costs incurred plus \$25.00 preparation fee

**BOROUGH OF FRANKLINTOWN
YORK COUNTY, PENNSYLVANIA**

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

1. INDIVIDUAL AND 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 Cost
+ \$20.00 |
- 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 – 1 st 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 – 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.	Preparation of Non-Traffic Citation	\$ 20.00
5.	Preparation on re-filing Non-Traffic Citation due to non-compliance	\$ 40.00
6.	Suit in assumpsit or other appropriate remedy	Actual Cost + \$20.00

OTHER TAX COLLECTION SERVICES (Occupational Privilege Tax)

Non-filing of return or supporting documentation:

1.	First delinquent notice – 1 st 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

Unpaid taxes:

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.	Preparation of Non-Traffic Citation	\$ 20.00
5.	Preparation on re-filing Non-Traffic Citation due to non-compliance	\$ 40.00
6.	Suit in assumpsit or other appropriate remedy	Actual Cost + \$20.00

* “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.