

**RESOLUTION No. 2603**

**EAST NORRITON TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**RESOLUTION APPROVING THE ACT 192 SCHEDULE OF COSTS  
SUBMITTED BY TAX COLLECTOR**

**WHEREAS**, Act 32 of 2008 ("Act 32") amended the Local Tax Enabling Act to provide for county-wide collection of the Earned Income Tax ("EIT") levied by school districts and municipalities;

**WHEREAS**, Act 32 created the Montgomery County Tax Collection District ("TCD") and the Montgomery County Tax Collection Committee ("TCC") to govern the TCD and to retain a tax collector to collect the Earned Income Tax ("EIT") levied by municipalities and school districts within the TCD;

**WHEREAS**, Berkheimer Tax Administrator ("Berkheimer") has served as the TCD Tax Collector since January 1, 2011 for those municipalities and school districts that decided to commence EIT collection with Berkheimer on that date, and has acted in that capacity for all taxing authorities within the TCD since January 1, 2012;

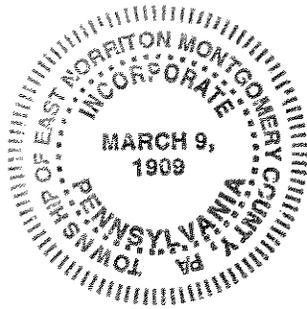
**WHEREAS**, the Tax Collection Agreement between the TCC and Berkheimer states that Berkheimer's sole compensation for delinquent tax collections shall consist of the fees and costs contained in the Act 192 Schedule of Costs submitted by Berkheimer to the TCC, the initial version of which was attached to the Agreement as Exhibit "A";

**WHEREAS**, a revised Act 192 Schedule of Costs (a copy of which is attached hereto and incorporated herein by reference) was approved at a duly authorized meeting of the TCC on January 16, 2013, which Schedule of Costs will be effective as of January 1, 2013.

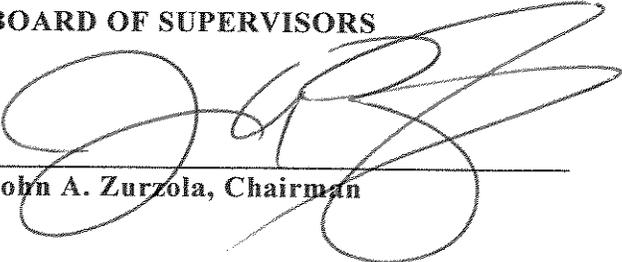
Having been duly authorized by the Montgomery County Tax Collection Committee, East Norriton Township hereby adopts the fees and costs contained in the Act 192 Schedule of Costs attached hereto as sole compensation for the collection of delinquent taxes, which costs shall be recovered by Berkheimer from any delinquent taxpayers as allowed by law.

Any resolutions or parts thereof inconsistent herewith are hereby rescinded, cancelled and annulled.

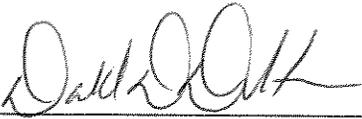
**RESOLVED**, this 26th day of February, 2013.



**EAST NORRITON TOWNSHIP  
BOARD OF SUPERVISORS**

  
\_\_\_\_\_  
**John A. Zurzola, Chairman**

**ATTEST:**

  
\_\_\_\_\_  
**Donald D. Delamater, Secretary**

## Schedule of Costs of Collection

### **Tax collection notices**

Individual Failure to file or accurately complete Tax form	\$25.00
Individual Failed payment fee	\$30.00
Employer Failure to file or accurately complete Tax Form	\$3 0.00
Employer Failed payment fee	\$35.00
State List discrepancy letter	\$20.00
Paid Before Service (interim billing fee)	\$10.00
Establishment of Payment plan (monthly)	\$ 5.00

### **Known Place of employment**

Notice before Wage attachment (certified)	\$20.00
Wage Attachment	\$20.00

### **Place of employment unknown**

Pre collection letter	\$20.00
Delinquent tax notice	\$16.00
Final Notice	\$12.00
Complaint Letter	\$25.00

### **Real Estate Taxes**

Pre collection letter	\$45.00
Delinquent tax notice	\$40.00
Final Notice	\$28.00
Lien Satisfaction Fee	\$30.00

**Legal Notices**

Preparation for District Justice	\$50.00
Court Appearance	\$75.00
Constable Execution Appearance	\$125.00
Arbitration appeal or complaint preparation	\$100.00
Attend Arbitration Trial	\$200.00
Enter Default judgment	\$75.00
Issue Writ of Execution	\$100.00
Attend Sheriff Sale	\$125.00

**AUDIT OF EMPLOYERS HOLDING TAXES IN TRUST**

<i>Tax Assessed</i>	<i>Cost</i>
\$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