

**SOUTHEAST TAX COLLECTION COMMITTEE**

**ALLEGHENY COUNTY, PENNSYLVANIA**

**RESOLUTION NO. 2011-2**

A RESOLUTION OF THE ALLEGHENY COUNTY SOUTHEAST TAX COLLECTION COMMITTEE, ALLEGHENY COUNTY, PENNSYLVANIA ESTABLISHING REASONABLE COSTS OF COLLECTION FOR DELINQUENT TAXES AND IMPOSING THE COSTS OF SUCH COLLECTION UPON THE DELINQUENT TAXPAYER PROMULGATED UNDER PENNSYLVANIA ACT 192 OF 2004.

WHEREAS, the Local Tax Enabling Act of December 31, 1965, P.L. 1257 No. 511, commonly known as "Act 511", provides for the collection of certain enumerated taxes in this tax collection district. Including penalties for the non-payment thereof; and

WHEREAS, Act 192 of 2004 amended Act 511 by authorizing the costs of delinquent tax collection to be imposed against the delinquent taxpayer; and

WHEREAS, this tax collection district anticipates considerable expense in collecting its delinquent Act 511 taxes and further deems it to be in the best interest of the tax collection district to have the costs of these collections paid by the delinquent taxpayer.

NOW, THEREFORE, be it resolved and it is hereby resolved that the governing body of this Tax Collection District hereby establishes the following:

- (1) From and after the enactment of this Resolution, to each delinquent Act 511 tax, levy or obligation owed to any taxing authority within the tax collection district, there shall be added such costs, attorney's fees, charges and expenses incurred in the delinquent collection process. Such additional charges shall be collected in addition to all interest and penalties as are allowed by law.
- (2) Such fees and charges shall be reasonable and the same are hereby established in a cost rate schedule as attached herein and made apart hereof as Schedule "A". Said schedule of costs is hereby deemed to be reasonable, fair and necessary in order to allow the tax collection district to collect such sum due. This schedule may be amended from time to time by resolution of the governing body of this tax collection district.
- (3) Any entity empowered to collect sums on behalf of the tax collection district is directed to add such costs of collection as are incurred to the extent allowed as set forth in Schedule "A". Such entity shall be entitled to retain an amount equal to such sums from delinquent collections. Such sums collected pursuant to this Resolution shall be in

addition to any tax penalty, interest or other costs already part of the delinquent account or assessment.

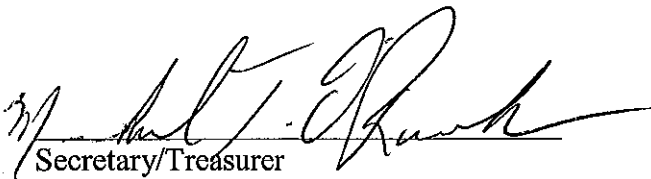
(4) Any Resolution in conflict with this Resolution shall be deemed to have been repealed to the extent of that conflict. If any portion of this Resolution is deemed to be void, unenforceable or unconstitutional, then it is the intent of the governing body of this tax that it would have enacted the balance of this Resolution irrespective of said invalid portion.

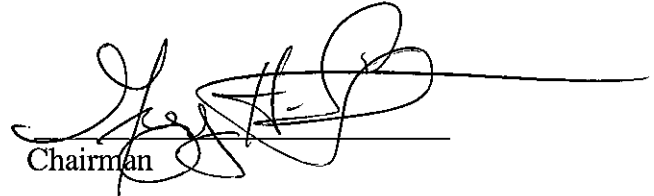
(5) This Resolution shall become effective this 27<sup>th</sup> day of OCT, 2011.

ADOPTED this 27<sup>th</sup> day of OCT 2011.

ATTEST:

Allegheny County Southeast TCC

  
Secretary/Treasurer

By:   
Chairman

Schedule A

COSTS OF COLLECTION TO BE IMPOSED AND ADDED  
TO DELINQUENT TAXES

TAXPAYER NOTIFICATION AND ADMINISTRATION

- 1) Taxpayer late filing or underpayment notice.....\$10.00
- 2) Employer late filing notice or underpayment penalty notice for  
quarterly or annual earned income tax or local services tax return..... 10% of tax,  
penalty and  
interest or  
\$50.00,  
whichever is  
greater
- 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 and postage use to generate delinquent notices  
and to establish notices and to establish monthly payment plans..... 10% of tax,  
penalty and  
interest or  
\$50.00,  
whichever is  
greater
- 4) Partial payment fee—where payment received does not pay  
account in full.....\$3.00
- 5) Fee for check returned from bank (NSF, Acct. Closed, etc.).....\$29.00
- 6) Notice of intent to file civil suit.....\$50.00

WAGE ATTACHMENT

- 1) Taxpayer notice prior to wage attachment.....\$25.00
- 2) Employer wage attachment notice.....\$25.00

LITIGATION

- 1) Prepare Magisterial District Court Complaint.....\$75.00

- 2) Prepare for Magisterial District Court 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 Arbitration 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.....\$50.00 hr