

TOWNSHIP OF WASHINGTON  
Franklin County, Pennsylvania

RESOLUTION NO. 514

A RESOLUTION OF THE TOWNSHIP SUPERVISORS FOR THE  
TOWNSHIP OF WASHINGTON, FRANKLIN COUNTY, PENNSYLVANIA  
AUTHORIZING AND EMPOWERING THE FRANKLIN COUNTY AREA TAX BUREAU  
TO IMPOSE THOSE COSTS AND FEES ASSOCIATED WITH THE COLLECTION OF  
DELINQUENT TAXES IN ACCORDANCE WITH ACT 192 OF 2004  
AND OTHER PROVISIONS OF ACT 511 OF 1965.

**WHEREAS**, the Township of Washington, by resolution, has levied, assessed and provided for the collection of certain local taxes under and pursuant to the authority of Act No. 511 of 1965, as amended; and

**WHEREAS**, the Township of Washington is a member jurisdiction of the Franklin County Area Tax Board who collects said taxes levied by the Township of Washington including taxes that are or may become delinquent; and

**WHEREAS**, pursuant to Act 192 of 2004, the Township of Washington has the right to impose a cost of collection on taxes that become delinquent and/or that remain unpaid; and

**WHEREAS**, adding the cost of collection to each delinquent claim reduces the financial burden on taxing bodies by shifting the costs of collection from those who pay their tax obligations on time to those who do not;

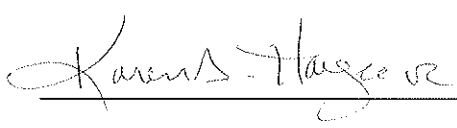
**NOW, THEREFORE, BE IT RESOLVED**, by the Township Supervisors for the Township of Washington that it approves and adopts the Cost of Collection Schedule attached hereto and made a part of this Resolution to be imposed by the Franklin County Area Tax Board's Tax Office upon any taxpayer whose taxes are, or become, delinquent and/or remain due and unpaid or incomplete.

**BE IT FURTHER RESOLVED**, that the Franklin County Area Tax Board shall return these costs to member jurisdictions as "Miscellaneous Income," thereby reducing the Board's operating costs and each jurisdiction's cost of collection. This resolution shall become effective January 1, 2011, and any prior resolution or part thereof conflicting with the provisions of this resolution is hereby repealed to the extent of such conflict.

**ADOPTED AND APPROVED THIS 20<sup>TH</sup> DAY OF DECEMBER, 2010.**

ATTEST:

Township of Washington



Karen S. Hargrave, Secretary



Stephen D. Kulla, Chairman

## FRANKLIN COUNTY AREA TAX BUREAU

**SCHEDULE OF FEES TO PROVIDE DELINQUENT TAX NOTICES AND TO COLLECT  
DELINQUENT TAXES FROM INDIVIDUAL TAXPAYERS AND EMPLOYERS AND OTHER  
MISCELLANEOUS FEES ASSOCIATED WITH THE ADMINISTRATION AND COLLECTION OF THE  
LOCAL EARNED INCOME AND NET PROFITS TAX AND LOCAL SERVICES TAX**

**EFFECTIVE DATE – JANUARY 1, 2011**

**Delinquent Fees:**

|   |     |         |
|---|-----|---------|
| Final Return Late Filing Fee (Paid at time of filing)                                     |     | \$10.00 |
| Final Return Incomplete Filing Fee (Filed on time; but incomplete after due date)         | (1) | \$10.00 |
| Completing tax return from PA Dept of Revenue match or other third party source           |     | \$15.00 |
| Supplemental 1 <sup>st</sup> Class Notice and/or Billing Fee for EIT or LST (Each Notice) |     | \$5.00  |
| Employer 1 <sup>st</sup> Class Non-Compliance Notice                                      |     | \$10.00 |
| Certified Mail Notices  |     | \$15.00 |
| Wage Attachment Fee ( Plus Internal Establishment of Payment Plan)                        |     | \$25.00 |
| Establishment of Payment Plan   |     | \$15.00 |
| Criminal Complaint Filing   |     | \$20.00 |
| Civil Complaint Filing  | (2) | \$20.00 |
| Other Legal Filings   | (2) | \$20.00 |
| Return Check Notice Fee (1 <sup>st</sup> Class Mail)                                      | (3) | \$20.00 |
| Bankruptcy "Proof of Claim" filing  |     | \$20.00 |
| Professional Fees (Legal or Accounting) specific to an individual taxpayer or employer    | (4) |         |

- (1) Returns only missing documentation may receive one courtesy notice at no charge
- (2) Plus filing cost
- (3) Plus any fees assessed to us by bank
- (4) As awarded by court(s) in connection with collection proceedings

**Other Miscellaneous Fees:**

|                                |  |
|--------------------------------|--|
| Fee for Payment by Credit Card | 3% over and above amount of tax paid (\$1.00 minimum). This fee is retained by Official Payments Corporation and is subject to change.   |
| Fee to Reverse a Refund Check  | \$20.00, or amount of check, whichever is less, plus any stop-payment fees assessed by bank. Director may waive fee if check is being reversed to replace a lost check that has not already been reversed due to a stale date. |