

MONROE TOWNSHIP

CUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 2009-2

AN ORDINANCE OF MONROE TOWNSHIP, CUMBERLAND COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING THE WEST SHORE TAX BUREAU TO IMPOSE AND RETAIN THOSE COSTS AND FEES ASSOCIATED WITH THE COLLECTION OF DELINQUENT TAXES IN ACCORDANCE WITH ACT 192 OF 2004.

WHEREAS, the Board of Supervisors of Monroe Township by Resolution and/or Ordinance, has levied, assessed and provided for the collection of certain local taxes under and pursuant to the authority of ACT 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, as amended; and

WHEREAS, Monroe Township, by Ordinance No. 66-2, has levied, assessed and provided for the collection of certain local taxes under and pursuant to ACT 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, as amended; and

WHEREAS, Monroe Township has designated the West Shore Tax Bureau to collect said taxes levied by Monroe Township, including taxes levied by Monroe Township that are or may become delinquent; and

WHEREAS, pursuant to ACT 192 of 2004, Monroe Township, or its designated tax collector of the aforementioned local taxes, is entitled to impose and retain those costs of collection on taxes that become delinquent and/or that remain due and unpaid.

Now, therefore, be it enacted and ordained as follows:

1. Monroe Township hereby approves and adopts the Cost of Collection Schedule, attached hereto and made a part hereof, to be imposed by the West Shore Tax Bureau, or other such tax collection entity hereinafter designated by Monroe Township for the collection of local taxes, upon any taxpayer or employer whose taxes are or become delinquent and/or remain due and unpaid; provided, however, that Monroe Township may amend said fee schedule by resolution from time to time.

2. The West Shore Tax Bureau, or such other tax collection entity, designated by Monroe Township, is authorized to collect and retain such costs of collection as set forth in the attached schedule in recovering delinquent taxes and as permitted to be assessed on delinquent taxpayers pursuant to law.

3. The provisions of this Ordinance, so far as they are the same as those of Ordinances in force immediately prior to the enactment of this Ordinance, are intended as a continuation of such Ordinances and not as new enactments. Provisions of this Ordinance shall not affect any act done or liability incurred, nor shall they affect any suit or prosecution pending or to be instituted to enforce any right or penalty or to punish any offense under the authority of any Ordinance repealed by this Ordinance.

4. This Ordinance shall become effective in accordance with law.

5. In the event that any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance or other Ordinances affected by this Ordinance, it being the intent of Monroe Township that such remainder shall be and shall remain in full force and effect.

6. All other Ordinances, parts of Ordinances or parts of Resolutions inconsistent herewith shall be and the same expressly are repealed.

ENACTED AND ORDAINED this day of , 2009.

ATTEST:

MONROE TOWNSHIP
BOARD OF SUPERVISORS

A. W. Castle, III, Chairman

Samuel M. Simmons, III, Vice Chairman

John Dwyer, Sr., Supervisor

CERTIFICATE

I, the undersigned, Secretary of the Township of Monroe, Cumberland County, Pennsylvania (the "Township"), certify that: the foregoing is a true and correct copy of an Ordinance of the Board of Supervisors of the Township (the "Board"), which duly was enacted by affirmative vote of a majority of the members of the Board at a meeting held on _____, 2009; said Ordinance duly has been recorded in the Ordinance Book of the Township; said Ordinance duly has been published as required by law; and said Ordinance remains in effect, unaltered and unamended, as of the date of this Certificate.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township, this _____ day of _____, 2009.

Secretary

(SEAL)

WEST SHORE TAX BUREAU

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

1. INDIVIDUAL 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 costs incurred*
	Plus \$20.00 preparation fee
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 of Non-Traffic Citation due to	

non-compliance	\$ 40.00
6. Suit in assumpsit or other appropriate remedy	Actual costs incurred*
	Plus \$20.00 preparation fee

3. OTHER TAX COLLECTION SERVICES (Occupational Privilege Tax, Emergency and Municipal Services Tax, Local Services Tax; As applicable for the designated tax year or tax period).

A. 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
B. 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 of Non-Traffic Citation due to non-compliance	\$ 40.00
6. Suit in assumpsit or other appropriate remedy	Actual costs incurred*
	Plus \$20.00 preparation fee

* "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.