

Resolution No. 2022-02

**TAX COLLECTION SERVICES AGREEMENT
("Agreement")**

by and between

**FREEDOM TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA
and
YORK ADAMS TAX BUREAU**

DELINQUENT PER CAPITA TAX

INTENDING TO BE LEGALLY BOUND HEREBY the parties hereto agree as follows:

1. Freedom Township of Adams County, Pennsylvania, appoints the York Adams Tax Bureau as the Delinquent Per Capita Tax Collector for Freedom Township, beginning January 3, 2022, and the Bureau accepts the appointment.
2. It is understood and agreed this appointment will continue from year to year until either party withdraws from this Joint Agreement.
3. The York Adams Tax Bureau is formed pursuant to the authority of 53 P.S. §6924.505(a.2)(2) of the Act of December 31, 1965, No. 511, P.L.1257, as amended by the Act of General Assembly of July 2, 2008, No. 32, P.L. 197, known as the Local Tax Enabling Act.
4. The parties hereto agree that the York Adams Tax Bureau shall operate under the provisions of the By-Laws adopted by the Board of Directors of the York Adams Tax Bureau on December 8, 2011.
5. Freedom Township of Adams County, Pennsylvania, will designate one of its members to represent it on the Board of Directors of the Bureau.
6. It is understood and agreed that in order to facilitate this Agreement, a (90) ninety-day notification is required to permit the Bureau to develop procedures, order forms, establish communications, establish files and other vital processes in order to assure a smooth transition.
7. This Agreement provides for the Bureau ordering the tax return forms; envelopes; letters to individuals/employers; postage; establishment of the PerCapita Tax master file; all account file maintenance; all record keeping, plus report generation activities; delinquent tax follow-up and collection effort (this includes (2) delinquent notices), plus the criminal or civil prosecution of delinquent accounts; staff time to prepare and attend criminal or civil complaint hearings at District Court; and any other procedure pertinent to the proper collection and distribution of the Delinquent Per Capita Taxes.

8. Delinquent Per Capita Taxes shall be distributed to Freedom Township on a monthly basis, so long as there are Delinquent Per Capita Tax monies to distribute.
9. Written detailed reports shall accompany the monthly distributions of Delinquent Per Capita Taxes or shall be provided under separate cover to Freedom Township.
10. Should criminal prosecution or civil action, above the Magisterial District Court level, be required for any account that does not comply with the direction of the Magisterial District Court, Freedom Township will be notified prior to beginning such prosecution process so that the Township may maintain control and veto authority over any such action.
11. The Bureau shall not be responsible for any legal services expense above the Magisterial District Court level. Should such legal services be utilized, the Bureau shall be reimbursed for all legal expenses by Freedom Township, or the Township shall provide such legal services at the cost and expense of Freedom Township. Freedom Township shall have the sole authority to determine what, if any, of legal process beyond the Magisterial District to be pursued on behalf of the Township.
12. The Bureau shall not charge a fee to Freedom Township for the services provided by this Bureau as the Delinquent Per Capita Tax Collector provided that Freedom Township provides proof of adoption of the attached "Costs of Collection" Fee Schedule. All costs for collection of these delinquent taxes shall be borne by the delinquent taxpayer pursuant to ACT 192 of 2004 and shall be retained by the York Adams Tax Bureau.
13. Either party to this Agreement may withdraw from this Agreement by providing written notice of intent to withdraw no later than November 30 of any given year to be effective for the succeeding year. If said notice is not provided by November 30, said Agreement shall remain in effective for the successive year.
14. In the event of appointment of a successor collector by Freedom Township, the Township shall be entitled to an accounting of the Delinquent Per Capita Taxes due from the York Adams Tax Bureau and the payment of moneys due within thirty (30) days (January 30) after the effective date of withdrawal.
15. This Agreement is executed and delivered pursuant to a Motion duly and legally adopted at a meeting of Freedom Township Board of Supervisors held on January 3, 2022. Freedom Township shall provide a copy of the executed Agreement and Resolution to the YATB.

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 Prothonatary	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)	\$ 5.00
	(2 nd prior year and older)	\$ 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 \$75.00 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 \$75.00 preparation fee
7. Satisfaction of Judgment	Actual costs incurred plus \$25.00 preparation fee

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be signed by their Respective Officers, their corporate seal to be hereunto affixed, duly attested this 3rd day of January 2022.


FREEDOM TOWNSHIP

ATTEST:


Secretary


Chairman

YORK ADAMS TAX BUREAU


Secretary


Executive Director