

RESOLUTION 112006-02

A RESOLUTION OF THE GOVERNING BOARD OF MONTROSE BOROUGH, SUSQUEHANNA COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO APPOINT A LIASON BETWEEN IT AND BERKHEIMER, THE DULY APPOINTED COLLECTOR OF EARNED INCOME TAX FOR THE DISTRICT, FOR THE EXPRESS PURPOSE OF SHARING CONFIDENTIAL TAX INFORMATION WITH THE DISTRICT FOR OFFICIAL PURPOSES.

WHEREAS, Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania (53 P.S. §6901 et seq.), enacted December 31, 1965, and effective January 1, 1966, authorizes certain political subdivisions, including, to provide for the creation of such bureaus or the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed under the authority of that Act; and

WHEREAS, MONTROSE BOROUGH, SUSQUEHANNA COUNTY, has entered into contractual agreement with BERKHEIMER of Bangor, Pennsylvania, whereby and whereunder CLIENT appointed Berkheimer to collect **Earned Income Tax**; and

WHEREAS, said Act 511 specifically mandates that any information gained by the appointed tax officer, his agents or by any other official or agent of the taxing district, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by the taxing municipality's ordinance or resolution, be kept confidential, except for official purposes; and

WHEREAS, any person who divulges any information which is confidential under the provisions of any ordinance or resolution, upon conviction may be subject to fines and/or imprisonment, upon conviction, and dismissal from office or discharge from employment; and

WHEREAS, Berkheimer requires passage of a resolution by the governing body of MONTROSE BOROUGH, SUSQUEHANNA COUNTY specifying that said confidential information is needed for official purposes and absolving Berkheimer from any liability in connection with the release of said confidential information;

NOW, THEREFORE, BE IT RESOLVED that:

1. MONTROSE BOROUGH, SUSQUEHANNA COUNTY hereby appoints JACK YEAGER as its authorized representative to make requests upon and receive any and all tax information and records from Berkheimer, relative to the collection of taxes for CLIENT, as desired and deemed necessary by CLIENT, to be used for official purposes only; and

2. Berkheimer is hereby directed to provide and/or transmit any and all tax information and records, or any portion thereof, relating to the collection of taxes for the Borough, upon request, to JACK YEAGER as the authorized contact representative for it.

3. MONTROSE BOROUGH, SUSQUEHANNA COUNTY hereby saves harmless, indemnifies and/or absolves Berkheimer from and against any and all liability in connection with the release of said confidential information.

RESOLVED, ENACTED AND ADOPTED at a meeting held on the 20th day of NOVEMBER, 2006.

BY:

Paul C. Marks
R. Scott
John Wilson

ATTEST:

Annette M. Rogers

RESOLUTION NO. 112006-03

A RESOLUTION OF THE GOVERNING BOARD OF MONTROSE BOROUGH, SUSQUEHANNA COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO APPOINT BERKHEIMER AS ITS TAX HEARING OFFICER UNDER AND PURSUANT TO THE LOCAL TAXPAYERS BILL OF RIGHTS FOR THE EXPRESS PURPOSE OF ADJUDICATING APPEALS THEREUNDER.

WHEREAS, Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, authorizes certain political subdivisions, including MONTROSE BOROUGH, SUSQUEHANNA COUNTY, to levy, assess and collect certain local taxes on taxpayers, for general revenue producing measures; and

WHEREAS, MONTROSE BOROUGH, SUSQUEHANNA COUNTY, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of the **Earned Income Tax**; and

WHEREAS, Section 10 of said Act of 1965, specifies that any such political subdivision may provide for the creation of such bureaus or the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed under the authority of that Act; and

WHEREAS, MONTROSE BOROUGH, SUSQUEHANNA COUNTY, has appointed Berkheimer to collect the aforementioned taxes levied by it; and

WHEREAS, Act 50 of the 1998 General Assembly of the Commonwealth of Pennsylvania, enacted May 5, 1998, and effective, in part, January 1, 1999, known as the "Local Taxpayers Bill of Rights," requires political subdivisions levying, collecting and assessing taxes of the nature and kind aforementioned to establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of such tax, including without limitation, the appointment of a Tax Hearing Officer by a political subdivision to hear and decide such an appeal; and

WHEREAS, under Section 8432 of such Act of 1998, a political subdivision shall adopt regulations governing practice and procedure under the Local Taxpayers Bill of Rights;

THEREFORE, BE IT RESOLVED, MONTROSE BOROUGH, SUSQUEHANNA COUNTY, hereby appoints BERKHEIMER as its Tax Hearing Officer and further, adopts and incorporates the Act 50 Regulations as promulgated by Berkheimer in their entirety.

ENACTED into a Resolution this 20th day of NOVEMBER 2006.

BY:

John C. Mader
R. C. Mader
John Wilson

ATTEST:

Chanelle M. Rogers

RESOLUTION NO. 112006-4

A RESOLUTION OF THE GOVERNING BOARD OF MONTROSE BOROUGH, SUSQUEHANNA COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING ITS LOCAL TAX COLLECTOR, BERKHEIMER, TO IMPOSE AND RETAIN COSTS OF COLLECTION ON DELINQUENT TAXES.

WHEREAS, MONTROSE BOROUGH, SUSQUEHANNA COUNTY, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of certain local taxes under and pursuant to the authority of the Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, as amended; and

WHEREAS, MONTROSE BOROUGH, SUSQUEHANNA COUNTY, has hired Berkheimer to collect said taxes levied by the MONTROSE BOROUGH, SUSQUEHANNA COUNTY, including taxes that are or may become delinquent; and

WHEREAS, pursuant to Act 192 of the 2003-2004 General Assembly of the Commonwealth of Pennsylvania, MONTROSE BOROUGH, SUSQUEHANNA COUNTY, has the right to impose a cost of collection on taxes that become delinquent and/or that remain due and unpaid;

NOW, THEREFORE, BE IT RESOLVED that

1. MONTROSE BOROUGH, SUSQUEHANNA COUNTY APPROVES AND ADOPTS the Cost of Collection Schedule attached hereto and made apart of this Resolution to be imposed by BERKHEIMER upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid.

2. BERKHEIMER is authorized to retain said costs of collection set forth in the attached schedule incurred in recovering delinquent taxes and assessed to the delinquent taxpayer as allowed by law.

3. Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.

ENACTED into a RESOLUTION this 20th day of NOVEMBER, 2006.

BY:

Joel C. Adams
R. Adams
John Wilson

ATTEST:

Annelle m. Rogers