

RESOLUTION NO. 887

A RESOLUTION APPOINTING THE YORK ADMAS TAX  
BUREAU AS LOCAL SERVICES TAX COLLECTOR

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania has provided Penn Township, a municipality, with the authority to levy, taxes and collect local taxes and/or charges: and

WHEREAS, the municipality has by ordinance levied, assessed and provided for the collection of a Local Services Tax; and

WHEREAS, the municipality pursuant to the enactments of the General Assembly of the Commonwealth of Pennsylvania, has the authority to provide for the appointment and compensation of the collector as may be necessary for the assessment and collection of the Local Services Tax and the collection of delinquent Local Services Tax; and

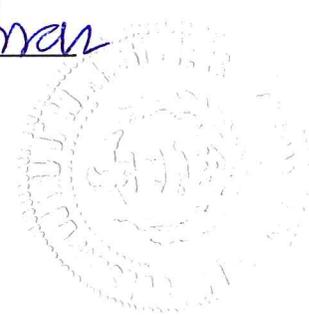
WHEREAS, Penn Township is presently desirous of contracting with York Adams Tax Bureau for the purpose of collecting the Local Services Tax under the terms and specifications provided in the attached agreement.

NOW, THEREFORE, BE IT RESOLVED, that Penn Township enter into the attached agreement and the President of the Board of Commissioners is authorized and directed to execute the agreement on behalf of Penn Township.

RESOLVED AND ENACTED this 16th day of January 2017.

Board of Commissioners of Penn Township

By: Phillip W. Heilman  
Phillip W. Heilman, President



Attest:

Angela M. Hallett  
Angela M. Hallett, Secretary

**TAX COLLECTION SERVICES AGREEMENT (“Agreement”)  
by and between**

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

**LOCAL SERVICES TAX**

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

1. Penn Township of York County, Pennsylvania, appoints the York Adams Tax Bureau as the Local Services Tax Collector for Penn Township, beginning January 1, 2018, 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 Adams County Tax Collection Committee on December 7, 2011 and the York County Tax Collection Committee on December 8, 2011.
5. Penn Township of York 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 employers; postage; establishment of the employer and business account master file; all account file maintenance; preparation and mailing of the annual tax return forms; 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 Local Services Tax.
8. Local Services Tax collections, including any applicable penalty and interest shall be distributed to Penn Township on a monthly basis, so long as there are Local Services Tax moneys to distribute.

9. Written detailed reports shall accompany the monthly distributions of Local Services Tax or shall be provided under separate cover to Penn 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, Penn 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 Penn Township, or the Township shall provide such legal services at the cost and expense of Penn Township. Penn 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. Should Penn Township desire to engage a third-party audit performed of Penn Township business account records for compliance purposes, the cost of such service shall be the sole responsibility of the Township. The responsibility for selecting the employer or business accounts for compliance, plus the selection of the professional auditing firms shall be delegated solely to Penn Township.
13. If Penn Township does not want the York Adams Tax Bureau to pursue delinquent accounts, delinquent accounts will be turned over to the Township on an agreed-upon timely basis.
14. The Bureau shall charge a fee to Penn Township for the services provided by this Bureau as Local Services Tax Collector. Such fee shall be established by the Board of Directors of the York Adams Tax Bureau. At the time of execution of this Agreement, the fee is a flat rate of 2% of all distributions of Local Services Taxes collected hereunder, which rate was approved by the Board at the October 26, 2009 board meeting.
15. 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.
16. In the event of appointment of a successor collector by Penn Township, the Township shall be entitled to an accounting of Local Services Tax 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.
17. This Agreement is executed and delivered pursuant to a Motion duly and legally adopted at a meeting of Penn Township Board of Commissioners held on January 16, 2017.

Penn Township shall provide a copy of the executed Agreement and Resolution to the YATB.

**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 16th day of January, 2017.

**PENN TOWNSHIP**

ATTEST:

\_\_\_\_\_  
Attest

\_\_\_\_\_  
President

**YORK ADAMS TAX BUREAU**

\_\_\_\_\_  
Attest

\_\_\_\_\_  
Executive Director