

AMITY TOWNSHIP
RESOLUTION NO. 2021- 10
Promulgated under Pennsylvania Act 192 of 2004

A RESOLUTION OF AMITY TOWNSHIP, BERKS COUNTY, PENNSYLVANIA
ESTABLISHING REASONABLE COSTS OF COLLECTION FOR DELINQUENT
TAXES AND IMPOSING THE COST OF SUCH COLLECTION UPON THE
DELINQUENT TAXPAYER.

WHEREAS, the Local Tax Enabling Act of December 31, 1965, P.L. 1257 No. 511, commonly known as “Act 511”, provides for the collection of certain enumerated taxes in Amity Township, including penalties for the non-payment thereof; and

WHEREAS, Act 192 of 2004 amended Act 511 by authorizing the cost of delinquent tax collection to be imposed against the delinquent taxpayer: and

WHEREAS, Amity Township anticipates considerable expense in collecting its delinquent Act 511 taxes and further deems it to be in the best interest of the Township to have the costs of these collections paid by the delinquent taxpayer.

NOW, THEREFORE, be it resolved, and it is hereby resolved that Amity Township hereby establishes the following:

- (1) From and after the enactment of this Resolution, to each delinquent Act 511 tax, levy or obligation owed to the Township, there shall be added such costs, attorney’s fees, charges and expenses incurred in the delinquent collection process. Such additional charges shall be collected in addition to all interest and penalties as are allowed by law.
- (2) Such fees and charges shall be reasonable and the same are hereby established in a cost rate schedule as attached herein and made a part hereof as Schedule “A”. Said schedule of costs is hereby deemed to be reasonable, fair and necessary in order to allow the Township to collect such sum due. This schedule may be amended from time to time by resolution of Amity Township.
- (3) Any entity empowered to collect sums on behalf of the Township is directed to add such costs of collection as are incurred to the extent allowed as set forth in Schedule “A”. Such entity shall be entitled to retain an amount equal to such sums from delinquent collections. Such sums collected pursuant to this Resolution shall be in addition to any tax penalty, interest or other costs already part of the delinquent account or assessment.

- (4) Any Resolution in conflict with this Resolution shall be deemed to have been repealed to the extent of that conflict. If any portion of this Resolution is deemed to be void, unenforceable or unconstitutional, then it is the intent of the governing body of this tax that it would have enacted the balance of this Resolution irrespective of said invalid portion.
- (5) This Resolution shall become effective this 21st day of April 2021.

ADOPTED this 21st day of April, 2021.

ATTEST:

Pamela Kiesel
Secretary

By: Kim McBrat