NORTH LEBANON TOWNSHIP RESOLUTION NO. 6-2024

A RESOLUTION OF THE NORTH LEBANON TOWNSHIP BOARD OF SUPERVISORS, LEBANON COUNTY, PENNSYLVANIA, **AUTHORIZING AN AGREEMENT BETWEEN NORTH LEBANON TOWNSHIP AND THE LEBANON COUNTY TREASURER'S OFFICE FOR THE COLLECTION OF CERTAIN MUNICIPAL TAXES.**

WHEREAS, the Board of Supervisors has declared the office of Tax Collector for North Lebanon Township vacant at their January 2, 2024, Organization Meeting.

WHEREAS, the Board of Supervisors has the authority to fill the vacancy pursuant to 53 Pa. C.S.A. § 65407; and

WHEREAS, North Lebanon Township wishes to enter into an Agreement with the Lebanon County Treasurer's Office to authorize the County Treasurer to have the duties and responsibilities of billing and collecting certain taxes levied by the municipality pursuant to 72 P.S. § 5511d and

WHEREAS, North Lebanon Township intends to engage the County Treasurer to collect Township real estate, fire protection, and streetlight tax revenue from property owners within its corporate boundaries; and

WHEREAS, North Lebanon Township and the Lebanon County Treasurer's Office intend to enter into an Agreement effective January 1, 2024.

NOW, THEREFORE, BE IT RESOLVED AND ENACTED by the Board of Supervisors of the Township of North Lebanon, shall enter into an Agreement with the Lebanon County Treasurer's Office for the collection of certain municipal taxes with the following terms and conditions:

1. The County will engage in the collection of Township real estate, fire protection and streetlight taxes from the property owners located within the corporate boundaries of the Township;

2. The County will provide tax certifications and other requested information as required by Township;

3. The County will pay tax revenues collected during the discount and net periods to the Township on a weekly basis;

4. The County will pay tax revenue collected during the remainder of the year to the Township on a bi-weekly basis;

5. The County will place all monies collected for the benefit of the Township in an interest-bearing account prior to their disbursement to the Township;

6. The County will from time-to-time pay over the interest accrued to the Township;

7. The County will secure and provide a bond for collection of tax revenues. The Township will pay the township's portion of the bond upon receipt of an invoice;

8. The Township agrees to pay one-half of all the printing charges and one-half of all postage incurred by the County associated with the collection of Township's tax revenue. It is contemplated the County will "joint bill" all Township property owners, which bill will include both Township and County taxes;

9. The Township agrees to pay the County the sum of fifty cents (\$.50) per Township tax bill collected by the County;

10. In the event interim tax bills are generated, the above fee schedule and cost sharing shall apply;

11. In the event reminder letters are generated, the above costs sharing shall apply.

Duly adopted this <u>2nd</u> day of <u>January</u>, 2024 by the Board of Supervisors of the Township of North Lebanon, Lebanon County, Pennsylvania, in lawful session duly assembled.

ATTEST (SEAL)

ori A. Books. Secretary

NORTH LEBANON TOWNSHIP **BOARD OF SUPERVISORS**

By: Edward A. Brensinger, Chairman

I, Lori A. Books, Township Manager/Secretary, do hereby certify the foregoing is a true and correct copy of the Resolution adopted at a regular meeting of the Township of North Lebanon Board of Supervisors held on January 2, 2024.

1/2/2/324 Date

Lori A. Books, Manager/Secretary

INTER-MUNICIPAL AGREEMENT BETWEEN THE TOWNSHIP OF NORTH LEBANON AND THE LEBANON COUNTY TREASURER'S OFFICE

THIS AGREEMENT made this ______ day of December 2023, and effective as of January 1, 2024, by and between the North Lebanon Township (hereinafter referred to as "Township") a Township of the Second Class, and the LEBANON COUNTY TREASURER'S OFFICE (hereinafter referred to as "County") a statutory office for a Fifth Class County.

WHEREAS, Township desires to engage County for the collection of Township real estate, fire protection and street light tax monies due and owed to it by and from the residents within its corporate boundaries; and

WHEREAS, County currently engages in the collection of real estate tax revenues from the residents of the County of Lebanon; and

WHEREAS, County has facilities sufficient to accommodate the additional collection of Township real estate and street light tax revenue from Township residents; and

WHEREAS, County is willing to provide such tax collection services pursuant to the terms and conditions of this agreement;

NOW, THEREFORE, it is hereby agreed that the Township and the County for and in consideration of the mutual covenants and agreements contained herein, each intending to be legally bound and pursuant to the statutory authority at 53 Pa. C.S.A. 2301 et. Seq., by due covenant and agree as follows:

 The County will engage in the collection of Township real estate, fire protection and street light taxes from the residents located within the corporate boundaries of Township;

2. The County will provide tax certifications and other requested information as required by Township;

3. The County will pay tax revenues collected during the discount and net periods to the Township on a weekly basis;

4. The County will pay tax revenue collected during the remainder of the year to the Township on a bi-weekly basis;

5. The County will place all monies collected for the benefit of the Township in an interest bearing account prior to their disbursement to the Township;

6. The County will from time to time pay over the interest accrued to the Township;

7. The Township will secure, pay and provide a bond in suitable form to the County for the collection of tax revenues;

The Township agrees to pay one-half of all the printing charges and one-half of all postage incurred by the County associated with the collection of the Township's tax revenue.
It is contemplated the County will "joint bill" all Township residents which bill will include both Township and County taxes;

9. The Township agrees to pay the County the sum of fifty cents per Township tax bill collected by the County;

10. In the event interim tax bills are generated, the above fee schedule and cost sharing shall apply;

11. In the event reminder letters are generated, the above costs sharing shall apply.

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IN WITNESS WHEREOF, the Township of North Lebanon has caused this Agreement to be executed by the Board and its Corporate Seal to be hereunto affixed and attested to by its Township Secretary, and the Lebanon County Treasurer's Office has caused this Agreement to be executed by the Treasurer of Lebanon County and its Corporate Seal affixed hereto and attested to by the County Administrator this $2/2^{1}$ day of December 2023.

ATTEST:

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TOWNSHIP OF NORTH LEBANON

By:

(Lori A. Books, Township Secretary)

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(Gary R. Heisey, Vice-Chairman)

Arden A. Snook, Sr. Treasurer)

LEBANON COUNTY TREASURER'S OFFICE

By:

(Janie Woglemuth, County Adm.)

by: <u>Stellie G. Meren</u> (Sallie A. Neuin, County Treasurer)