

RESOLUTION NO. 12-2017

A RESOLUTION OF THE GOVERNING BOARD OF BOROUGH OF PENNSBURG, MONTGOMERY COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO EXECUTE AN AGREEMENT WITH BERKHEIMER WHEREUNDER BERKHEIMER IS RETAINED AS THE EXCLUSIVE TAX OFFICER FOR THE COLLECTION, ADMINISTRATION, RECEIPT AND ENFORCEMENT OF THE PROVISIONS OF THE RESPECTIVE TAX ENACTMENT OF THE GOVERNING BOARD LEVYING AND ASSESSING THE LOCAL SERVICES TAX FOR THE TERM HEREIN DEFINED, TOGETHER WITH SUCH EXTENSIONS AS MAY BE AGREED UPON, SAID TAX ENACTMENT HAVING BEEN ADOPTED UNDER AND PURSUANT TO THE AUTHORITY OF THE PENNSYLVANIA LOCAL TAX ENABLING ACT (ACT 511, P.L. 1257); AND APPROVING AND ADOPTING THE RULES AND REGULATIONS PREPARED BY BERKHEIMER TO ADMINISTER AND ENFORCE THE LOCAL SERVICES TAX.

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, **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, to levy, assess and collect a tax on salaries, wages, commissions, compensation and **LOCAL SERVICES** of individuals, as therein with more particularity specified, generally and hereinafter referred to as the **LOCAL SERVICES TAX**; and

WHEREAS, **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of such **LOCAL SERVICES 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, **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, and Berkheimer have negotiated an Agreement whereby and whereunder it will hire Berkheimer to collect the **LOCAL SERVICES TAX** levied by the **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, and

WHEREAS, **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, recognizes the legal obligation and practical necessity for Berkheimer to establish and maintain consistent rules and regulations to be used in the efficient administration and collection of said taxes;

THEREFORE, BE IT RESOLVED that

1. **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, hereby appoints **BERKHEIMER** as its exclusive collector of its **LOCAL SERVICES TAXES** for the initial term commencing **January 1, 2018, and ending**, said initial term is to include all quarterly and annual collections pertinent to the tax years therein. This appointment resolution shall be deemed to encompass any terms agreed upon by the parties without further reenactment of this resolution or re-appointment.

2. Further, **BERKHEIMER** is authorized to retain any costs of collection incurred in recovering delinquent taxes and assessed to the delinquent taxpayer as allowed by law.

3. And further, **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, APPROVES AND ADOPTS the Agreement negotiated with Berkheimer for the collection of the **LOCAL SERVICES TAX**

4. And further, **BOROUGH OF PENNSBURG, MONTGOMERY COUNTY**, adopts and incorporates any applicable tax rules and regulations as promulgated by Berkheimer, in their entirety..

5. 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 28<sup>th</sup> day of November, 2017.

BY: [Signature] Pres

ATTEST: [Signature], Sec-Treas