

RESOLUTION NO. 4-2012

A RESOLUTION OF THE GOVERNING BOARD OF PORT CARBON BOROUGH, SCHUYLKILL 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 COLLECTOR FOR THE COLLECTION OF 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.

WHEREAS, the Pennsylvania Local Tax Enabling Act ("LTEA") authorizes certain political subdivisions, including, **PORT CARBON BOROUGH, SCHUYLKILL COUNTY**, to levy, assess and collect a tax on the privilege of engaging in an occupation, as therein with more particularity specified, generally and hereinafter referred to as the "**Local Services Tax**;" and

WHEREAS, **PORT CARBON BOROUGH, SCHUYLKILL COUNTY**, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of such Local Services Tax; and

WHEREAS, the LTEA 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, **PORT CARBON BOROUGH, SCHUYLKILL COUNTY**, and Berkheimer have negotiated an Agreement whereby and whereunder it will hire Berkheimer to collect the LOCAL SERVICES TAX levied by **PORT CARBON BOROUGH, SCHUYLKILL COUNTY**, and

WHEREAS, **PORT CARBON BOROUGH, SCHUYLKILL 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. **PORT CARBON BOROUGH, SCHUYLKILL COUNTY** hereby appoints **BERKHEIMER** as its exclusive collector of its **LOCAL SERVICES TAX** for the initial term commencing **August 7, 2012 and ending December 31, 2015**, and any subsequent renewal terms thereafter, said initial and renewal periods to include all quarterly and annual collections pertinent to the tax years therein. This appointment resolution shall be deemed to encompass any renewal 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. Further, **PORT CARBON BOROUGH, SCHUYLKILL COUNTY** APPROVES AND ADOPTS the Agreement negotiated with Berkheimer for the collection of the LOCAL SERVICES TAX.

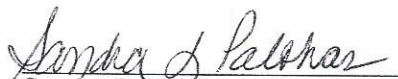
4. And further, **PORT CARBON BOROUGH, SCHUYLKILL COUNTY** adopts and incorporates the Local Services Tax Rules and Regulations as promulgated by Berkheimer, in their entirety.

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.

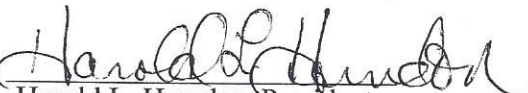
**NOW THEREFORE**, be it resolved the Borough of Port Carbon adopts the agreement with Berkheimer for the collection of the LOCAL SERVICES TAX (LST).

**RESOLVED** this 10<sup>th</sup> day of July, 2012 .

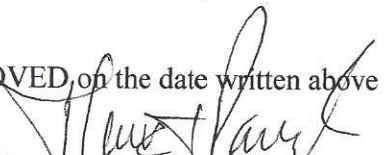
ATTEST:

  
Sandra L. Palokas, Secretary

BOROUGH OF PORT CARBON

By:   
Harold L. Herndon, President

APPROVED on the date written above

  
Thomas Pavlick, Mayor