

## ORDINANCE NUMBER 155-2016

AN ORDINANCE OF THE TOWNSHIP OF CENTRE, BERKS COUNTY, PENNSYLVANIA AMENDING THE DEFINITIONS OF COLLECTOR, EFFECTIVE DATE AND TAX OF THE EARNED INCOME TAX ORDINANCE, ADDING THE DEFINITION OF TAXPAYER TO THE ORDINANCE AND AMENDING THE ORDINANCE TO PERMIT THE ENGAGEMENT OF A THIRD-PARTY COLLECTION AGENCY BY THE TAXING AUTHORITY AND THE COLLECTOR.

ENACTED, by the Township of Centre, under authority of the Local Tax Enabling Act, the Municipal Claims and Tax Lien Act, and other applicable law, as follows:

Section 1. Definitions. The following terms shall have the meanings set forth herein:

- a. Collector. The Berks County Tax Collection Commission, d/b/a Berks County Earned Income Tax Collection Bureau.
- b. Enactment. This Ordinance.
- c. Governing Body. The Board of Supervisors of the Township of Centre.
- d. Tax. All local earned income taxes, other taxes, penalties, interest, and costs that the Collector collects on behalf of the Taxing Authority under the Local Tax Enabling Act, 53 P.S. § 6924.101, *et seq.*, or other statutory law.
- e. Taxpayer. An employer or taxpayer that is liable for Tax.
- f. Taxing Authority. Township of Centre.

Section 2. Authorization. The Taxing Authority and the Collector hereby authorize the engagement of a third-party collection agency to pursue and collect delinquent Tax in situations where the amount of delinquent Tax owed is relatively small and it is therefore cost-prohibitive for the Collector to dedicate the upfront resources necessary to pursue such delinquent Tax. The Taxing Authority hereby approves of the imposition on and collection of a fee from any delinquent Taxpayer by any third-party collection agency engaged by the Collector, provided such fee does not exceed twenty-five percent (25%) of the amount of Tax collected from any such Taxpayer. Such authorization is pursuant to the Municipal Claims and Tax Lien Act 53 P.S. § 7101 *et seq.*

Section 3. Notice. Promptly after adoption of this Enactment, the Taxing Authority will provide a copy of the Enactment to the Collector. If the Taxing Authority later rescinds, limits, or changes the scope of, the authorization set forth in this Enactment, then the Taxing Authority will immediately notify the Collector.

Section 4. Severability. The provisions of this Enactment are severable and if any of its provisions are ruled invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect or impair any of the remaining provisions of this Enactment. It is declared to be the intention of the Governing Body that this Enactment would have been adopted if such invalid or unconstitutional provision had not been included.

Section 5. Adoption. This Enactment is adopted and enacted this 20th day of June, 2016.

BOARD OF SUPERVISORS OF  
CENTRE TOWNSHIP, BERKS CO., PA

ATTEST:

Storia Sun  
, Secretary

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, Chairman  
[Signature]  
, Supervisor

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[Signature]  
, Supervisor