



Legislation Details (With Text)

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On agenda: 4/14/2015 **Final action:** 4/28/2015

Enactment date: 4/28/2015 **Enactment #:** 264

Effective date: 4/29/2015

Title: Resolution amending Resolution No. 867, effective December 22, 2014, entitled “Resolution authorizing the Mayor and the Director of Finance to enter into an Agreement or Agreements with Penn Credit Corporation for the purpose of performing collection of delinquent taxes, fines, penalties and interest for the City of Pittsburgh, so as to attach the proper fee schedule as an exhibit and to allow for any changes in the fee schedule to be filed with the City Clerk.

Sponsors:

Indexes: AGREEMENTS (AMENDING)

Code sections:

Attachments:

| Date | Ver. | Action By | Action | Result |
|-----------|------|--------------------|---------------------------|--------|
| 4/29/2015 | 1 | Mayor | Signed by the Mayor | |
| 4/28/2015 | 1 | City Council | Passed Finally | Pass |
| 4/22/2015 | 1 | Standing Committee | AFFIRMATIVELY RECOMMENDED | Pass |
| 4/14/2015 | 1 | City Council | Read and referred | |

Resolution amending Resolution No. 867, effective December 22, 2014, entitled “Resolution authorizing the Mayor and the Director of Finance to enter into an Agreement or Agreements with Penn Credit Corporation for the purpose of performing collection of delinquent taxes, fines, penalties and interest for the City of Pittsburgh. Body” so as to attach the proper fee schedule as an exhibit and to allow for any changes in the fee schedule to be filed with the City Clerk.

Be it resolved by the Council of the City of Pittsburgh as follows:

Section 1. Resolution No. 867 is hereby amended by adding the following language to subsection (C):

A. The Mayor and the Director of Finance, on behalf of the City of Pittsburgh, are hereby authorized to enter into an Agreement or Agreements with Penn Credit Corporation, approved by the City Solicitor as to form and substance, for the purpose of performing collection of delinquent taxes, fines, penalties and interest on behalf of the City for the years 2015 through 2018.

B. For purposes of receiving payment for the collection service of delinquent Payroll Expense Taxes, Amusement Taxes, Parking Taxes, Facility Usage Fees, Institution Taxes, and Business Privilege taxes and other charges approved by the City (e.g. penalty and interest payments and NSF) Penn Credit shall collect all amounts due to the City and forward that entire amount to the City. The City will thereafter pay Penn Credit an amount equal to 15% of said amounts (taxes, fees, and charges allowed by law) successfully collected on the

City's behalf, in an amount not to exceed Twenty-five Thousand Dollars (\$25,000.00) per year, subject to annual appropriation of City Council, chargeable to and payable from: Department of Finance - Administrative Fees, Account 107000.53101 - Fund 11101, Budget Years 2015-2018.

C. For purposes of receiving payment for the collection service of delinquent Local Services Taxes and Earned Income Taxes, in addition to the collection of all taxes, fees, and charges allowed by law on behalf of the City, Penn Credit is also authorized to impose and collect reasonable costs incurred to provide notices of delinquency and/or to implement collection procedures directly from delinquent taxpayers pursuant to Act 192 of 2004 of the General Assembly of the Commonwealth of Pennsylvania. Penn Credit may retain the collection costs set forth in the schedule of authorized fees attached hereto as Exhibit A as allowed by law, **and any changes to Exhibit A during the term of the Agreement with Penn Credit shall be filed with the City Clerk. Annual increases to authorized fees may not exceed three (3%) percent.**

D. Penn Credit shall provide an annual itemized accounting of all costs collected to the City Treasurer.

EXHIBIT A: SCHEDULE OF ACT 192 FEES

SCHEDULE OF AUTHORIZED COLLECTION FEES

| | FEE | |
|---|--|--------------|
| 1. Employer/Taxpayer Notices, including but not limited to: | \$35.00 | |
| (a)* Failure to provide (i) correct taxpayer identification Information; and/or (ii) data in the required format; | | |
| (b)* Failure to file; | | |
| (c) Late filing; | | |
| (d) State list discrepancy; | | |
| (e) Reminder notice; | | |
| (f) Intent to file suit; | | |
| (g) Intent to enter judgment; | | |
| (h) Intent to execute on judgment; | | |
| (i) Wage attachment notices | | |
| *No fee shall be charged for a first Notice to the Employer or Taxpayer under (a) or (b). | | |
| 2. Employer notice of late payment or underpayment - annual return | 10% of the tax penalty & interest(Min. \$50.00) | Quarterly or |
| 3. NSF/Returned Check Fee | \$35.00 | |
| 4. File preparation fee - State or Federal Court | \$250.00 | |
| 5. Attend Court proceeding, trial or hearing | \$250.00 | |

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| 6. File preparation fee - Entry of judgment | \$150.00 |
| 7. File preparation fee - Execution | \$250.00 |
| 8. Other required appearances for discovery, court or administrative proceedings | \$250.00 |