

**BOROUGH OF PLUM  
ORDINANCE NO. 855-12**

**AN ORDINANCE OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, REVISING PLUM  
BOROUGH ORDINANCE #820-09 TO ESTABLISH FEES AND COSTS OF COLLECTION TO BE  
IMPOSED AND ADDED TO DELINQUENT TAXES.**

WHEREAS, various fees for services in the Borough of Plum do not accurately reflect the costs of providing the services, and;

WHEREAS, Plum Borough Council desires to amend the fee schedule ordinance to accurately reflect current costs of providing services; and

WHEREAS, Plum Borough Council recognizes that costs associated with the collection of delinquent Earned Income Taxes are not included in the current fee schedule and would like to add those costs associated with the collection of delinquent Earned Income Taxes to the fee schedule.

NOW, THEREFORE, BE IT ORDAINED, and it is hereby ordained and enacted, the fees for municipal services, licenses and permit, from and after the effective date hereof, shall be amended to include the following fees:

Section XIV shall be added to Ordinance #820-09 and shall read as follows:

**COSTS OF COLLECTION TO BE IMPOSED AND ADDED TO DELINQUENT EARNED INCOME TAXES**

Section A: Taxpayer Notification and Administration

1. Taxpayer late filing fee and underpayment notice: **\$15.00**
  
2. Employer late filing notice and underpayment penalty notice for quarterly or annual earned income tax or local services tax return: **10% of tax, penalty and interest or \$50.00, whichever is greater.**
  
3. Delinquent account servicing fee, including records imaging or other detailed recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment, supplies and postage use to generate delinquent notices and to establish notices and monthly payment plans: **10% of tax, penalty and interest or \$50.00, whichever is greater.**
  
4. Partial payment fee: **\$3.00 per Payment**
  
5. Fee for check returned from bank (NSF, Acct. Closed, etc.) **\$32.00**

6. Notice of intent to file civil suit: \$50.00

Section B: Wage Attachment

1. Taxpayer notice prior to wage attachment: \$25.00  
2. Employer wage attachment notice: \$25.00

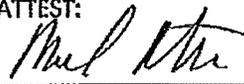
Section C: Litigation

1. Prepare Magisterial District Court complaint: \$75.00  
2. Prepare for Magisterial District Court hearing: \$100.00  
3. Attend Magisterial District Court hearing: \$150.00  
4. Attend Constable Execution Sale: \$350.00  
5. Prepare Arbitration complaint/appeal: \$150.00  
6. Attend Arbitration trial: \$350.00  
7. Enter default judgment: \$150.00  
8. Issue Sheriff Writ of Execution: \$250.00  
9. Attend Sheriff Sale: \$250.00  
10. Non-Litigation legal work: \$70.00/hr.  
11. Litigation legal work: \$80.00/hr.  
12. All other clerical work not itemized above: \$50.00/hr.

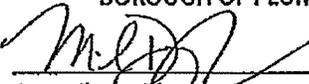
Effective Date: This ordinance shall become effective on July 1, 2012.

ORDAINED AND ENACTED, into law this 9 day of July, 2012.

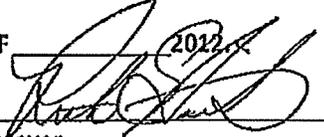
ATTEST:

  
Secretary

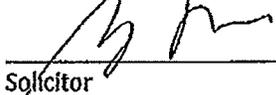
BOROUGH OF PLUM

  
Council President

EXAMINED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2012.

  
Mayor

APPROVED AS TO FORM:

  
Solicitor