

ORDINANCE NUMBER 436

AN ORDINANCE OF THE COUNCIL OF THE BOROUGH OF ST. LAWRENCE, 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 Borough of St. Lawrence, 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 Council of the Borough of St. Lawrence.
- 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. St. Lawrence Borough.

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.*

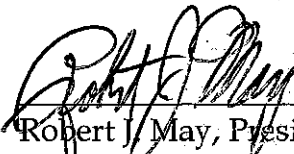
Section 3. Notice. Promptly after adoption of this Enactment, the Taxing Authority will provide a copy of the Enactment to the Collector. If the Taxing Authority later

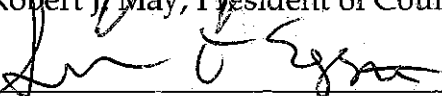
rescinds, limits, or changes the scope of, the authorization set forth in this Enactment, then the Taxing Authority will immediately notify the Collector.

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 12th day of May, 2016.

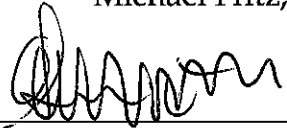
BOROUGH OF ST. LAWRENCE
BERKS COUNTY, PENNSYLVANIA

By: 
Robert J. May, President of Council

Attest: 
Susan Eggert, Borough Secretary

Approved as an Ordinance this 12th day of May, 2016:

By: 
Michael Fritz, Mayor


Mayor

Proof of Publication of Notice in Reading Eagle

Under Act No. 587, Approved May 16, 1929.

Commonwealth of Pennsylvania,
County of Berks

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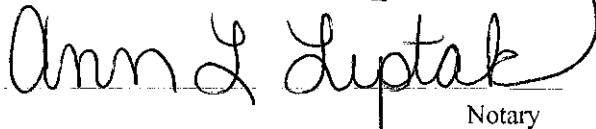
Lynn Schittler, Assistant Secretary, READING EAGLE COMPANY, of the County and Commonwealth aforesaid, being duly sworn, deposes and says that the READING EAGLE established January 28, 1868 is a newspaper of general circulation published at 345 Penn Street, City of Reading, County and State aforesaid, and that the printed notice or publication attached hereto is exactly the same as printed and published in the regular edition and issues of the said READING EAGLE on the following dates, viz.:

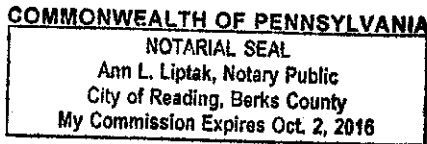
Reading Eagle Thursday, May 05, 2016, A.D.

Affiant further deposes that this person is duly authorized by READING EAGLE COMPANY, a corporation, publisher of said READING EAGLE, a newspaper of general circulation, to verify the foregoing statement under oath, and affiant is not interested in the subject matter of the aforesaid notice or advertisement, and that all allegations in the foregoing statements as to time, place, character of publication are true.


Lynn Schittler

Sworn to and subscribed before me on this day of May 05, 2016


Notary



The Borough Council of the Borough of St. Lawrence will consider the adoption of an ordinance at its meeting on Thursday, May 12, 2016 at 7:30 p.m. at the Borough of St. Lawrence Municipal Building, 3540 St. Lawrence Avenue, Reading, Pennsylvania 19606. A summary of the ordinance is as follows:

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

Copies of the full text of the ordinance may be examined without charge or obtained for a charge not greater than the cost thereof at the Borough of St. Lawrence Municipal Building, 3540 St. Lawrence Avenue, Reading, PA 19606, at the Berks County Law Library, Berks County Courthouse, Sixth and Court Streets, Reading, PA 19601, and at the Reading Eagle-Times, 345 Penn Street, Reading, PA 19601.

Joan E. London, Esquire
Solicitor, Borough of St. Lawrence