SOUTHMONT BOROUGH RESOLUTION NO. 2012-03

A RESOLUTION OF THE OF SOUTHMONT BOROUGH, CAMBRIA COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE COUNCIL OF SOUTHMONT BOROUGH TO EXECUTE AN AGREEMENT WITH BERKHEIMER TAX ADMINISTRATOR ("BERKHEIMER') WHEREUNDER BERKHEIMER IS RETAINED AS THE EXCLUSIVE TAX OFFICER FOR THE COLLECTION, ADMINISTRATION, RECEIPT AND ENFORCEMENT OF THE PROVISIONS OF THE RESPECTIVE TAX ENACTMENT OF SOUHTMONT BOROUGH LEVYING AND ASSESSING THE 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 (ACT 511, P.L. 1257); AND APPROVING AND ADOPTING THE RULES AND REGULATIONS PREPARED BY BERKHEIMER TO ADMINISTER AND ENFORCE THE LOCAL SERVICES TAX.

WHEREAS, Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, authorizes certain political subdivisions, including, **SOUTHMONT BOROUGH, CAMBRIA COUNTY, (hereafter "SOUTHMONT")** 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, SOUTHMONT, by Ordinance, has levied, assessed and provided for the collection of such Local Services Tax; and

WHEREAS, Section 10 of said Act of 1965, 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, SOUTHMONT, and Berkheimer have negotiated an Agreement whereby and whereunder it will hire Berkheimer to collect the Local Services Tax levied by **SOUTHMONT**, and

WHEREAS, SOUTHMONT, 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. **SOUTHMONT** hereby appoints **BERKHEIMER** as its exclusive collector of its Local Services Tax for the initial term commencing **Januar 1, 2012 and ending December 31, 2014**, 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 and per the Agreement entered.

3. Further, **SOUTHMONT** approves and adopts and incorporates by reference the Agreement negotiated with Berkheimer for the collection of the Local Services Tax.

4. And further, **SOUTHMONT** 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.

ENACTED into a RESOLUTION this 23rd day of January, 2012.

BY: Edward Vaughn
President

ATTEST:

Amanda D Claycomb
Secretary