

RESOLUTION #2018-08

ACT 20 RESOLUTION

WEST MIFFLIN AREA SCHOOL DISTRICT

**A RESOLUTION OF THE WEST MIFFLIN AREA SCHOOL DISTRICT, ALLEGHENY COUNTY, PENNSYLVANIA
ESTABLISHING REASONABLE ATTORNEY COSTS OF COLLECTION FOR DELINQUENT TAX ACCOUNTS AND IMPOSING THE COST OF SUCH COLLECTION UPON THE DELINQUENT TAXPAYER**

WHEREAS, the West Mifflin Area School District (hereinafter referred to as “School District”) has encountered considerable expense in collecting its delinquent taxes, assessment charges and other municipal claims; and

WHEREAS, Act 1 of 1996, effective April 1, 1996, as Amended, and Act 20 of 2003, enacted August 14, 2003, 53 P.S. §7101 *et. seq.*, as Amended, the Commonwealth of Pennsylvania authorizes recovery of all penalties, interest, costs, fines, charges, expenses and fees, including reasonable attorney fees on all delinquent taxes and municipal claim;

WHEREAS, the aforesaid Acts authorize the School District to impose or assess reasonable attorney fees together with all costs in collection of delinquent taxes, claims, accounts, municipal claims and liens; and

WHEREAS, the School District must reasonably provide services to those taxpayers who promptly pay their taxes and municipal charges; and

WHEREAS, the School District deems it to be in the best interest of the citizens of the School District to impose the cost of delinquent collections directly upon the delinquent taxpayer; and

WHEREAS, this Resolution is enacted pursuant to the School Code of the Commonwealth of Pennsylvania and the Municipal Claims and Tax Lien Act.

NOW, THEREFORE, AS FOLLOWS:

- 1) This Resolution shall be known as the Municipal Claim and Tax Collection Resolution.
- 2) Hereinafter, for every delinquent claim, charge, tax, assessment, levy or obligation owed to the School District, there shall be added to such claim, charge, tax, assessment, levy or obligation (hereinafter referred to as “delinquencies”) such attorney’s fees, charges and expenses incurred in the collection process

subsequent to proper notification to taxpayers of the intent to impose attorney's fees on delinquencies. Such additional attorney's fees, charges and expenses shall be collected in addition to such interest and penalties as are allowed by law. They shall further be collected in the same manner and with the full authority as other municipal claims of any nature, and shall be deemed to be a municipal claim and collectable and lienable as such.

- 3) Such fees shall be reasonable and the same are hereby established in a fee rate as attached hereto and made a part hereof as Schedule "A." Said schedule of fees is hereby deemed reasonable, fair and necessary in order to allow the School District to collect those sums that are due and owing. This Schedule may be amended by Resolution.
- 4) Any person or entity empowered to collect sums on behalf of the School District is directed to add such fees as are incurred to the extent allowed and set forth on Schedule "A." Such sums collected pursuant to this Resolution shall be in addition to any tax, penalty, interest, costs or fees already part of the delinquencies.
- 5) Attorney fees incurred to the extent set forth in Schedule "A" shall be added to all unpaid delinquencies of any nature arising or imposed subsequent to the date of adoption of this Resolution, or which become delinquent or are re-determined to be delinquent subsequent to this date. Prior to the time when such fees are added to the delinquencies, the delinquent tax collector shall first give the delinquent taxpayer such notice as required by law. The delinquent tax collector or other collector shall so notify the delinquent taxpayer by sending such notice to the delinquent taxpayer's last known address by mailing notices in the manner prescribed by the Act 20 of 2003, enacted August 14, 2003, 53 P.S. -§7101 *et. seq.*, as Amended.
- 6) That the designated delinquent tax collector for the School District is hereby authorized and given the discretionary authority to engage the Attorneys of the designated delinquent tax collector, or any other attorney, to pursue any claims or to defend against any action that the delinquent tax collector deems appropriate.
- 7) This Resolution relates to costs incurred in collection of delinquent realty tax or delinquent 511 accounts. Any account that is not paid on or before the due date is hereby declared to be a delinquent account. The costs that are to be assessed to the delinquent taxpayer, and to be paid by the delinquent tax payer are to be paid directly to the designated School District's collector of delinquent realty taxes and 511 taxes, and shall be kept by the aforesaid collector and/or the attorneys who prosecute the claims as payment for the fees of collection. Any cost prepaid by the School District that is recovered from the delinquent taxpayer shall be reimbursed to the School District from the monies that were recovered from and paid by the delinquent taxpayer, or from the proceeds of any sheriff sale or judgment.

- 8) That if a final decision of a Court of competent jurisdiction holds any provisions of this Resolution, or the application of any provision of this Resolution to any circumstances, to be illegal or unconstitutional, the other provisions of this Resolution, or the application of such provision to other circumstances, shall remain in full force and effect. The intention of the Board of School Directors is that the provisions of this Resolution shall be severable and that this Resolution would have been adopted if any such illegal or unconstitutional provisions had not been included.
- 9) Any Resolution or parts of any Resolution conflicting with the provisions of this Resolution are rescinded insofar as the conflict exists.

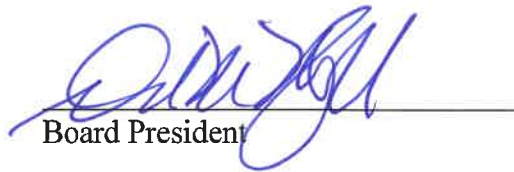
RESOLVED and ADOPTED into law this 21st day of June, 2018.

ATTEST:

WEST MIFFLIN AREA SCHOOL DISTRICT



Board Secretary



Board President

“SCHEDULE A”

**SCHEDULE OF MUNICIPAL RECOVERY COSTS
ATTORNEY FEES AND SERVICE CHARGES**

I. Account Management:

- 1) Delinquent account servicing fee, including records imaging and detailed recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment and supplies used to generate delinquent notices and to establish monthly payment plan – 8% of real estate tax, penalty and interest due.

II. Certified Notice and Civil Litigation:

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| 2) Prepare and mail 30 Day Delinquent Notice | \$50.00 |
| 3) Prepare District Magistrate complaint | \$75.00 |
| 4) Preparation of District Magistrate hearing | \$150.00 |
| 5) Docketed District Magistrate hearing | \$100.00 |

III. Appeals, Arbitration and Sheriff Sale:

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| 6) Scheduled or posted Constable execution sale | \$350.00 |
| 7) Prepare Arbitration Complaint | \$150.00 |
| 8) Prepare General Docket Complaint | \$375.00 |
| 9) Trial, arbitration or mediation appearance | \$350.00 |
| 10) Negotiate and prepare payment plan agreement for taxpayer | \$75.00 |
| 11) Preparation of Writ of Execution and attend initial Sheriff sale | \$850.00 |
| 12) Preparation of documents and attendance at second Sheriff sale | \$700.00 |
| 13) Prepare Reissue Writ | \$125.00 |
| 14) Title search for Sheriff Sale | \$250.00 |
| 15) Enter Default Judgment | \$225.00 |
| 16) Motion for Alternative Service | \$200.00 |
| 17) Required additional notice and presentation of related motions regarding the collection and/or enforcement of delinquent accounts | \$250.00 |

IV. Miscellaneous:

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| 18) Non-litigation work | \$80.00/hr |
| 19) Litigation legal work | \$100.00/hr |
| 20) All other clerical work not itemized above | \$50.00/hr |
| 21) Dishonored negotiable instrument | \$38.00 |
| 22) Title Certification request | \$30.00 |

ADDENDUM A

PURSUANT to the authority granted the West Mifflin Area School District under an Act of Legislature dated May 16, 1923, P.L. 207, §9, as amended, 53 P.S. §7143, all municipal claims or liens filed of record shall carry a rate of interest of 10% per annum; provided, however, that if municipal claims are filed that arise out of a municipal project which required the municipality to issue bonds to finance the project, then interest shall be collectible on such claims at a rate of interest of the bond issue or at a rate of 12% per annum, whichever is less.