

WEST PENNSBORO TOWNSHIP

RESOLUTION NO. 2011 - 11

A RESOLUTION OF THE WEST PENNSBORO TOWNSHIP BOARD OF SUPERVISORS, CUMBERLAND COUNTY, PENNSYLVANIA, REGARDING DELINQUENT LOCAL EARNED INCOME TAX COLLECTION FOR THE YEAR 2011 AND PRIOR YEARS

BACKGROUND. Act 32 § 507, 53 P.S. § 6924.507, requires the Cumberland County Tax Collection Committee (“TCC”) to appoint and implement a master contract with a tax collector to collect local earned income tax throughout the Cumberland County Tax Collection District (“TCD”). The TCC has appointed the West Shore Tax Collection Bureau to serve as the “Act 32 Tax Collector” throughout the TCD. The Act 32 Tax Collector will collect local earned income tax throughout the TCD beginning with the 2012 tax year.

Act 32 § 515(b)(4), 53 P.S. § 6924.515(b)(4), requires the Act 32 Tax Collector to be responsible for all delinquent local earned income taxes and reports from 2011 and prior years unless a school district or municipality makes other arrangements for the collection of these delinquent taxes and reports on or before June 30, 2012. Act 32 § 515 (b)(4) further provides that any school district or municipality that makes such arrangements must provide notice to the Act 32 Tax Collector.

The TCC and the Act 32 Tax Collector agree it would be most efficient for the tax collectors that were appointed to collect 2011 local earned income tax to collect delinquent local earned income tax from 2011 and prior years.

WHEREAS, The West Pennsboro Township Board of Supervisors desires to formalize its decision to make arrangements with the tax collector appointed to collect 2011 local earned income tax for the Taxing Authority (the Article XIII Tax Collector”) to collect the Taxing Authority’s delinquent local earned income tax from 2011 and prior years.

NOW THEREFORE BE IT RESOLVED, that the West Pennsboro Township Board of Supervisors has made or shall make arrangements with the Article XIII Tax Collector for the collection of the Taxing Authority’s delinquent local earned income tax from 2011 and prior years, and neither the TCC nor the Act 32 Tax Collector shall have any responsibility for such taxes and;

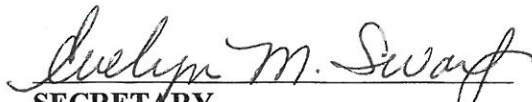
The Taxing Authority officers are directed to provide a copy of this resolution on or before June 30, 2012 to the Act 32 Tax Collector at the address listed for the Act 32 Tax Collector listed in the Background Section of this Resolution and;

The Taxing Authority officers are authorized and directed to take all other actions necessary or appropriate to carry out the purposes of this Resolution.

RESOLVED this 3rd day of November, 2011.

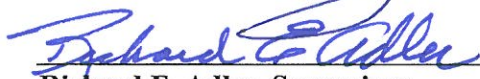
ATTEST:

**WEST PENNSBORO TOWNSHIP
Board of Supervisors**


SECRETARY


Walter N. Heine, Chairman


Donald S. Agar, Vice-Chairman


Richard E. Adler, Supervisor

CERTIFICATE

I, the undersigned, Secretary of West Pennsboro Township (the "Municipality"), certify that the foregoing is a true and correct copy of a Resolution which duly was adopted by affirmative vote of a majority of the members of the Board of Supervisors at a meeting duly held on November 3, 2011, at which meeting a quorum was present, after due notice to the members of the Board of Supervisors and to the public and which was at all times open to the public; that said Resolution duly has been recorded in the minute book of the Township; and that said Resolution is in full force and effect, without amendment, alteration or repeal, as of the date of this Certificate.

I further certify that this Municipality met the public notice requirements of Act No. 84 of the General Assembly of the Commonwealth of Pennsylvania, approved July 3, 1986, by advertising the place, date and time of said meeting in a newspaper of general circulation, and by posting a notice of the place, date and time of said meeting at the meeting place of the Board of this Municipality, and by giving notice to parties upon request as required under Section 9 of said Act.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Authority, this 3rd day of November, 2011.

Secretary

