

Costs of Collection Fee Schedule

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Adopted by the YATB Board of Directors

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YORK ADAMS TAX BUREAU

COSTS OF COLLECTION

I. Individual Earned Income Tax

A. Non-filing individual taxpayer delinquency notices:

1. First delinquent notice (each notice)	$ 10.00 *
2. Second delinquent notice (each notice)	$ 20.00 *
3. Preparation of Criminal Complaint	$ 25.00 *
4. Preparation of re-filing Criminal Complaint due to non-compliance	$ 25.00 *

($ 55.00 cumulative criminal complaint restitution.)*

B. Unpaid individual earned income tax:

1. First non-payment notice (each notice)	$ 10.00 *
2. Second non-payment notice (each notice)	$ 20.00 *
3. Payment schedule fee (up to six months):	$ 30.00
(six to twelve months):	$ 40.00
(longer than twelve months):	$ 50.00
4. Wage Garnishment	$ 50.00 *

($ 80.00 cumulative garnishment fee.)*

5. Action to undertake suit or other appropriate remedy	Actual costs incurred *plus* $75.00 preparation fee
6. Entering Judgment at the Office of Prothonotary	Actual costs incurred *plus* $75.00 preparation fee
7. Satisfaction of Judgment	Actual costs incurred *plus* $25.00 preparation fee

C. Non-compliance with required quarterly individual tax payments: $ 5.00 *per quarter*
$ 20.00 *per year*

A. Cost to provide copies of filed tax returns, W-2's or other documents to taxpayers (per tax year): $ 5.00

II. Employer Accounts

A. Non-filing tax return or support documentation: (applicable for each quarter)

1. First delinquent notice (each notice)	$ 10.00 *
2. Second delinquent notice (each notice)	$ 20.00 *
3. Preparation of Criminal Complaint	$ 25.00 *
4. Preparation of re-filing Criminal Complaint due to non-compliance	$ 25.00 *

($ 55.00 cumulative criminal complaint restitution.)*

B. Unpaid employer's remittance of employee's tax:
(applicable for each quarter)

1. First non-payment notice (each notice)	$ 10.00 *
2. Second non-payment notice (each notice)	$ 20.00 *
3. Payment schedule fee (up to six months):	$ 30.00
(six to twelve months):	$ 40.00
(longer than twelve months):	$ 50.00
4. Preparation of Criminal Complaint	$ 25.00 *
5. Preparation of re-filing Criminal Complaint due to non-compliance	$ 25.00 *

($ 55.00 cumulative criminal complaint restitution.)*

6. Action to undertake suit or other appropriate remedy	Actual costs incurred *plus* $75.00 preparation fee
7. Entering Judgment at the Office of the Prothonotary	Actual costs incurred *plus* $75.00 preparation fee
8. Satisfaction of Judgment	Actual costs incurred *plus* $25.00 preparation fee

III. Other Tax Collection Services

Local Services Tax; Delinquent Per Capita Tax, Mercantile/Business Privilege Tax
(as applicable for year or designated tax period)

A. Non-filing of return or support documentation delinquency notice:

1. First delinquent notice (each notice)	$ 10.00 *
2. Second delinquent notice (each notice)	$ 20.00 *
3. Preparation of Criminal Complaint	$ 25.00 *
4. Preparation of re-filing Criminal Complaint due to non-compliance	$ 25.00 *

($ 55.00 cumulative criminal complaint restitution.)*

B. Unpaid taxes:

1. First non-payment notice (each notice)	$ 10.00 *
2. Second non-payment notice (each notice)	$ 20.00 *
3. Payment schedule fee (up to six months):	$ 30.00
(six to twelve months):	$ 40.00
(longer than twelve months):	$ 50.00
4. Wage Attachment	$ 50.00 *

($ 80.00 cumulative garnishment fee.)*

5. Action to undertake suit or other appropriate remedy	Actual costs incurred *plus* $75.00 preparation fee
6. Entering Judgment at the Office of Prothonotary	Actual costs incurred *plus* $75.00 preparation fee
7. Satisfaction of Judgment	Actual costs incurred *plus* $25.00 preparation fee

IV. Other Fees:

Bad Check/ACH/Returned Item Fee	$ 35.00