



OFFICE OF THE
Commissioners

330 Main Street, 2nd Floor
CLARION, PA 16214

(814) 226-4000, Ext. 3004, Fax (814) 297-1503
Web Site: www.co.clarion.pa.us



Wayne R. Brosius
Commissioner

Theodore W. Tharan
Commissioner

Braxton A. White
Commissioner

Mindy L. Frampton
Chief Clerk

**RESOLUTION NO. 2 OF 2024
CLARION COUNTY**

**A RESOLUTION OF CLARION COUNTY, PENNSYLVANIA ESTABLISHING
REASONABLE COSTS OF COLLECTION FOR DELINQUENT TAXES AND
IMPOSING THE COST OF SUCH COLLECTION UPON THE DELINQUENT
TAXPAYER.**

WHEREAS, the Pennsylvania County Code at 16 P.S. § 1770 authorizes the county commissioners of counties of the fourth, fifth, sixth, seventh and eighth classes to levy an annual per capita tax on persons for county purposes; and

WHEREAS, Clarion County anticipates considerable expense in collecting its delinquent per capita taxes and further deems it to be in the best interest of the County to have the costs of these collections paid by the delinquent taxpayer.

NOW, THEREFORE, be it resolved, and it is hereby resolved that Clarion County hereby establishes the following:

- (1) From and after the enactment of this Resolution, to each delinquent tax, levy or obligation owed to the County, there shall be added such costs, attorney's fees, charges and expenses incurred in the delinquent collection process. Such additional charges shall be collected in addition to all interest and penalties as are allowed by law.
- (2) Such fees and charges shall be reasonable and the same are hereby established in a cost rate schedule as attached herein and made a part hereof as Schedule "A". Said schedule of costs is hereby deemed to be reasonable, fair and necessary in order to allow the County to collect such sum due. This schedule may be amended from time to time by resolution of the County.
- (3) Any entity empowered to collect sums on behalf of the County is directed to add such costs of collection as are incurred to the extent allowed as set forth in Schedule "A". Such entity shall be entitled to retain an amount equal to such sums from delinquent collections. Such sums collected pursuant to this Resolution shall be in addition to any tax penalty, interest or other costs already part of the delinquent account or assessment.

- (4) Any Resolution in conflict with this Resolution shall be deemed to have been repealed to the extent of that conflict. If any portion of this Resolution is deemed to be void, unenforceable or unconstitutional, then it is the intent of the governing body of this tax that it would have enacted the balance of this Resolution irrespective of said invalid portion.
- (5) This Resolution shall become effective this 23rd day of January 2024.

ADOPTED this 23rd day of January, 2024.

COUNTY OF CLARION BOARD OF COMMISSIONERS

Wayne R. Brosius
Wayne R. Brosius

Theodore W. Tharan
Theodore W. Tharan

Braxton A. White
Braxton A. White

Attest:

Mindy L. Frampton
Mindy L. Frampton
Chief Clerk

COSTS OF COLLECTION TO BE IMPOSED AND ADDED
TO DELINQUENT TAX

TAXPAYER NOTIFICATION AND ADMINISTRATION

- | | |
|---|---------|
| 1) Taxpayer late filing or underpayment notice. | \$10.00 |
| 2) Delinquent account servicing fee, including records imaging or other detailed recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment, supplies and postage used to generate delinquent notices and to establish monthly payment plans. | |

Delinquent Balance Lower Limit	Upper Limit	Delinquent Fee Charged to Taxpayer
\$0	\$14.99	\$10.00
\$15.00	\$19.99	\$15.00
\$20.00	\$49.99	\$25.00
\$50.00	\$99.99	\$30.00
\$100.00	+	\$50.00

- | | |
|---|---------|
| 3) Partial payment fee—where payment received does not pay account in full. | \$3.00 |
| 4) Fee for check returned from bank (NSF, Acct. Closed, etc). | \$29.00 |
| 5) Notice of intent to file civil suit | \$50.00 |

WAGE ATTACHMENT

- | | |
|---|---------|
| 1) Taxpayer notice prior to wage attachment | \$25.00 |
| 2) Employer wage attachment notice. | \$25.00 |

LITIGATION

- | | |
|--|------------|
| 1) Prepare Magisterial District Court complaint. | \$75.00 |
| 2) Prepare for Magisterial District Court hearing. | \$100.00 |
| 3) Attend Magisterial District Court trial or hearing. | \$150.00 |
| 4) Attend Constable execution sale. | \$350.00 |
| 5) Prepare Arbitration complaint/appeal. | \$150.00 |
| 6) Attend Arbitration trial. | \$350.00 |
| 7) Enter default judgment. | \$150.00 |
| 8) Issue Sheriff Writ of Execution. | \$250.00 |
| 9) Attend Sheriff sale. | \$250.00 |
| 10) Non-litigation legal work. | \$70.00/hr |
| 11) Litigation legal work. | \$80.00/hr |
| 12) All other clerical work not itemized above. | \$50.00/hr |

