



Lancaster County Tax Collection Bureau

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Lancaster, PA 17601

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www.lctcb.org

SCHEDULE OF COLLECTION COSTS TO BE IMPOSED AND ADDED TO DELINQUENT TAX Effective January 1, 2012

	<u>Description of Collection Activity</u>	<u>Charge to Taxpayer</u>
1)	Taxpayer late filing, Failure to File, Underpayment or Failure to Pay notice.	\$ 25.00
2)	Taxpayer failure to file, underpayment or failure to pay second notice	50.00
3)	Establishment of Payment Plan (per planned payment)	5.00
4)	Certified Taxpayer notice prior to wage attachment	25.00
5)	Employer Notice of Wage Attachment	50.00
6)	Notice of intent to file suit	50.00
7)	Fee for check returned from bank or failed electronic payment (NSF, Acct. Closed, etc).	29.00
8)	Employer late filing notice or underpayment penalty notice for monthly, quarterly or annual earned income tax or local services tax return or reminder notice 10% of the tax, penalty and interest due	50.00
9)	Tax officer preparation of Magisterial District Court civil or criminal complaint	75.00
10)	Tax officer preparation of Magisterial District Court hearing	100.00
11)	Tax officer attendance at Magisterial District Court trial or hearing	150.00
12)	Tax officer initiation of/attendance Constable Execution sale	350.00
13)	Tax officer preparation of account on appeal to Court of Common Pleas	150.00
14)	Tax officer attendance at arbitration, bench and/or jury trial	350.00
15)	Tax officer indexing of Magisterial District Court judgment; creation of lien	150.00
16)	Tax officer initiation of Sheriff's sale	250.00
17)	Tax officer attendance at Sheriff Sale	250.00
18)	Tax officer filing of bankruptcy proof of claim	60.00
19)	Magistrate and Court filing and other costs and fees	Actual Cost
20)	Audit of employers holding taxes in trust	See chart below

Employer Audit Charges

<u>Tax Assessed</u>	<u>Charge to Employer</u>
\$40.00 – 100.00	\$ 31.25
\$101.00 – 500.00	62.50
\$501.00 – 1,000.00	125.00
\$1,001.00 – 5,000.00	312.50
Over \$5,000.00	1,000.00

The costs charged pursuant to this schedule are intended to help the tax collector obtain reimbursement for the cost of collecting delinquent taxes. All costs authorized in this schedule are in addition to interest and penalties assessed against delinquent taxpayers and employers pursuant to the Local Tax Enabling Act and the Lancaster County Tax Collection Bureau Rules and Regulations.

All costs incurred by LCTCB in the collection of past due tax, either directly or by a third party collector, will also be assessed in addition to interest and penalties.

Notices, which are in most cases used mutually exclusive from one another, may be sent in any order depending on collection efforts required and associated charges are not listed in order of mailing or use. The fees and costs for notices may be cumulative based upon the number and type of notices that LCTCB must send to successfully collect delinquency.

All Costs also pertain to all electronically submitted tax returns, and employer reports and payments.