RESOLUTION NO. 2022-14

A RESOLUTION OF THE GOVERNING BOARD OF WEST READING BOROUGH, BERKS COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO EXECUTE AN AGREEMENT WITH BERKHEIMER WHEREUNDER BERKHEIMER IS RETAINED AS THE EXCLUSIVE TAX OFFICER FOR THE COLLECTION, ADMINISTRATION, RECEIPT AND ENFORCEMENT OF THE PROVISIONS OF THE RESPECTIVE TAX ENACTMENT OF THE GOVERNING BOARD LEVYING AND ASSESSING THE BUSINESS PRIVILEGE TAX FOR THE TERM HEREIN DEFINED, TOGETHER WITH SUCH EXTENSIONS AS MAY BE AGREED UPON, SAID TAX ENACTMENT HAVING BEEN ADOPTED UNDER AND PURSUANT TO THE AUTHORITY OF THE PENNSYLVANIA LOCAL TAX ENABLING ACT (ACT 511, P.L. 1257); AND APPROVING AND ADOPTING THE RULES AND REGULATIONS PREPARED BY BERKHEIMER TO ADMINISTER AND ENFORCE THE BUSINESS PRIVILEGE TAX.

WHEREAS, the Local Tax Enabling Act (LTEA), authorizes certain political subdivisions, including, WEST READING BOROUGH, BERKS, to levy, assess and collect a tax on the privilege of engaging in a business, as therein with more particularity specified, generally and hereinafter referred to as the Business Privilege Tax; and

WHEREAS, including, WEST READING BOROUGH, BERKS, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of such Business Privilege Tax; and

WHEREAS, the LTEA, specifies that any such political subdivision may provide for the creation of such bureaus or the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed under the authority of that Act; and

WHEREAS, including, WEST READING BOROUGH, BERKS, and Berkheimer have negotiated an Agreement whereby and whereunder it will hire Berkheimer to collect the Business Privilege Tax levied by WEST READING BOROUGH, BERKS, and

WHEREAS, including WEST READING BOROUGH, BERKS, recognizes the legal obligation and practical necessity for Berkheimer to establish and maintain consistent rules and regulations to be used in the efficient administration and collection of said taxes;

THEREFORE, BE IT RESOLVED that

- 1. WEST READING BOROUGH, BERKS hereby appoints BERKHEIMER as its exclusive
- collector of its BUSINESS PRIVILEGE TAXES for the initial term commencing January 1, 2023 and ending December 31, 2025, and any subsequent renewal terms thereafter, said initial and renewal periods to include all quarterly and annual collections pertinent to the tax years therein. This appointment resolution shall be deemed to encompass any renewal terms agreed upon by the parties without further reenactment of this resolution or reappointment.
- 2. Further, **WEST READING BOROUGH, BERKS** APPROVES AND ADOPTS the Agreement negotiated with Berkheimer for the collection of the BUSINESS PRIVILEGE TAX.
- 3. And further, **WEST READING BOROUGH**, **BERKS** adopts and incorporates the Business Privilege Tax Rules and Regulations as promulgated by Berkheimer, in their entirety.
- 4. Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.

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ENACTED into a RESOLUTION this 5th day of November, 2022. BY:
Ryan Lineaweaver, Conneil President
ATTEST: Conthia Madera
Cynthia Madeira, Borough Secretary

Examined and approved this 5th day of November, 2022.

Samantha Kaag, Mayor