

FEE SCHEDULE

PATTON TOWNSHIP

CENTRE COUNTY, PENNSYLVANIA

**ADOPTED BY THE PATTON TOWNSHIP BOARD OF SUPERVISORS
FEBRUARY 9, 2000 RESOLUTION 2000-003
LAST REVISED December 14, 2022**

FEE SCHEDULE

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RESOLUTION 2000-003

Revisions

<u>Date</u>	<u>Resolution No.</u>	<u>Section(s) Changed</u>
04/26/2000	2000-011	I.A
12/13/2000	2000-035	I.C
01/02/2001	2001-001	IV.A
06/20/2001	2001-007	I.B
09/11/2002	2002-015	IV.A
01/06/2003	2003-001	III.B.3, B.4 III.E.1, E.2, E.3 III.F.1, F.2 III.G.1 III.G.3, G.4, G.5
01/21/2004	2004-002	I.A.1.b, I.A.2.b I.A.3.b
06/16/2004	2004-012	I.A.1 I.A.2.b I.A.3.b
02/22/2006	2006-003	V
07/18/2007	2007-012	I.A
03/12/2008	2008-004	V.A
3/12/2008	2008-005	I.A-2
12/10/2008	2008-020	I.B. I.C III.C III.F III.H IV.A IV.A
3/11/2009	2009-004	I.A-1.1
6/17/2009	2009-018	I.A-2
7/15/2009	2009-020	III.I
10/14/2009	2009-023	IV.C
12/9/2009	2009-026	I.A-1, I.A-2 I.B, I.C
6/16/2010	2010-005	I.D
8/18/2010	2010-007	I.E
10/13/2010	2010-009	III.J.1
10/13/2010	2010-010	V
12/8/2010	2010-019	III.G, III.H III.K IV.A IV.D

12/8/2010	2010-021	VI.C, VI.D I.B, I.C I.F
12/7/2011	2011-010	I.A-1.2 and 1.3 I.A-2.2 I.B I.C.3 III.L IV.A.1
12/12/2012	2012-010	I.B I.C.1 and C.2 IV.A.1
05/22/2013	2013-010	V.A and V.B
10/19/2013	per 1994-001	IID corrected from \$10.00 to \$15.00 by dje
12/11/2013	2013-017	I.A-1 and -2 I.B III.H IV.A.1
12/10/2014	2014-013	I.A -2 I.B and I.C I.H IV.A.1
1/5/2015	2015-001	V.A and .B IV.B, C and D III.C
12/9/2015	2015-016	I.A-1 IV.B through IV.E V.A.1 and V.A.2
1/4/2016	2016-001	I.A-2 and -3
4/13/2016	2016-006	V.B
12/14/2016	2016-014	IV.B through E V.A.9 and V.B6 through V.B.11 Added VII. Right-To-Know Fees
1/2/2018	2018-002	I.A-1 through I.H
1/7/2019	2019-001	I.A-1 through I.I II.D III.C, F, and I IV.A through E V.A and B
7/17/2019	2019-010	II.E
12/11/2019	2019-031	IV.A
12/9/2020	2020-032	I.A-1 through I.I IV.A
12/9/2020	2020-033	50% reduction for 2021 only IV.B and IV.C
3/10/2021	2021-004	VII
10/27/2021	2021-023	III.M
01/03/2022	2022-001	I.A-1 through I.I III.M added IV.A
03/23/2022	2022-007	III.N added
7/20/2022	2022-012R	III.G.1, III.G.4 and III.G.6
12/14/2022	2022-026	I.A-1 through I.I, III.B.7 added, III.L., III.N.1, IV.A.1, IV.E.6 through 8 added, VIII.A added

PATTON TOWNSHIP FEE SCHEDULE
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PATTON TOWNSHIP FEE SCHEDULE

I. CODE ADMINISTRATION

FEE

A-1 Building Code Permit Fees - 1 and 2 Family Residential	
1. Application Fee	\$35
2. New Construction, or Addition	\$0.0070 x Declared Cost*, OR \$0.0070 x Square Foot Construction Cost x Square Footage (which ever is greater) (Most recent square foot construction cost as published by the International Code Council)
3. Renovation	\$0.0070 x Declared Cost*
4. Minimum Fee	\$55.50
5. Reinspection Fee	\$100.00
6. Demolition Fee	\$55.50
* The CRCA may request documentation supporting the declared project cost	
A-2 Building Code Permit Fees - 1 and 2 Family Residential - New Industrialized Housing Only	
1. Application Fee	\$35
2. New Construction	80% of the following: [\$0.0070 x Declared Cost*, OR \$0.0070 x Square Foot Construction Cost x Square Footage (which ever is greater) (Most recent square foot construction cost as published by the International Code Council)]
4. Minimum Fee	\$55.50
5. Reinspection Fee	\$100.00
* The CRCA may request documentation supporting the declared project cost	
A-3 Building Code Permit Fees - Non-1 and 2 Family Residential	
1. Application Fee	\$75.00
2. New Construction, Renovation, or Addition	\$0.0070 x Declared Cost*, OR \$0.0070 x Square Foot Construction Cost x Level of Renovation Multiplier x Square Footage (which ever is greater) (Most recent square foot construction cost as published by the International Code Council)
3. Minimum Fee	\$55.50
4. Reinspection Fee	\$100.00
5. Demolition Fee	\$55.50
* The CRCA may request documentation supporting the declared project cost	

PATTON TOWNSHIP FEE SCHEDULE

I. CODE ADMINISTRATION (CONT'D)

FEE

B Fire Safety Permits	
Annual Permit Fee = $T \times \$100.00 \times R / V$ (rounded to the nearest dollar)	
R = Reduction Factor = 1.0	
T = Estimated Inspection Time of Property	
Square Feet	Time in Hours
1,000 or less	2
1,001 to 2,500	2.75
2,501 to 10,000	3.5
10,001 to 25,000	4.5
25,001 to 75,000	6
75,001 to more	9.5
V = Inspection Frequency Value	
Life Safety Value (as determined at the time of inspection)	Inspection Frequency
100 or less	5 year interval
101 to 400	3 year interval
401 or more	Annually
C Rental Housing Fee	
1. Single Dwelling Unit, Townhouse, Mobile Home, Apartment, Condominium, or Duplex (per unit)	\$48.00
2. Lodging house, boarding house, tourist home, or rooms (per unit)	\$43.00
3. Fraternity, or dormitory	Annual Permit Fee = (SleepingRooms) x \$40.00
D Well and Borehole Permit Fee	
1. Potable drinking water well	\$56.00
2. Base fee for all wells and boreholes subject to the Centre Region Building Safety and Property Maintenance Code with the exception of potable drinking water wells including up to five (5) ground penetrations	\$150.00
3. Additional penetrations beyond the five (5) penetrations covered in the base fee for up to and including an additional five (5) penetrations	\$75.00

PATTON TOWNSHIP FEE SCHEDULE

I. CODE ADMINISTRATION (CONT'D)

FEE

E. Permit Expiration and Permit Renewal Fees	
The following fees are applicable to permits that are subject to the provisions of Pennsylvania Act 46 of 2010	
1. Written Verification of Expiration Date	
a. Residential Projects	\$100.00
b. Commercial Projects	\$500.00
2. Permit extension fee shall be 25 percent of the original base permit fee, not to exceed \$5000.00	
F. Residential Plan Review Fees	
Upon the second plan submission prior to the issuance of a permit if plan review comments have not been adequately addressed, or if additional comments are required to be generated, or any submission of modifications after the issuance of a permit	
1. Submission fee	\$0
2. Review fee	\$100 x Staff Time in Hours
G. Commercial Plan Review Fees	
Upon the second plan submission prior to the issuance of a permit if plan review comments have not been adequately addressed, or if additional comments are required to be generated, or any submission of modifications after the issuance of a permit	
1. Submission fee	\$150
2. Review fee	\$100 x Staff Time in Hours
H. Work not covered by permit fees	
1. Fee	\$100 x Staff Time in Hours
I. Applicant requested accelerated plan review or inspection outside of normal business hours	
1. Fee	\$150.00 x Staff Time in Hours

II. POLICE DEPARTMENT

FEE

A. <u>Accident Reports (per copy)</u>	\$10.00
B. <u>Alarm Systems Permit/Licenses</u>	
1. System Permit	\$25.00
2. Late Fee for System Permit	\$20.00
3. Professional Alarm License	\$20.00
C. <u>False Alarms after 3rd Occurrence</u>	
1. #4 Alarm	\$75.00
2. #5 Alarm	\$150.00
3. Each Additional Alarm	\$300.00
D. <u>Solicitor's/Peddler's Permit (per Resolution 94-001)</u>	\$20.00

PATTON TOWNSHIP FEE SCHEDULE

II. POLICE DEPARTMENT

FEE

E. Requests for Audio/Video Recording

Searching, editing, re-producing of each video/audio request (per hour or portion thereof) \$75.00 per hour
\$25.00 Minimum

Notes:

- Fees must be paid prior to delivery of the recording to the requestor or requestor’s agent.
- If the Police Department Open Records Officer estimates that the fee for any request will exceed \$150.00, the requestor will be provided an estimate of the fee prior to the Department processing the request.
- Requestors with outstanding fees from prior requests must make payment on said fees prior to the Department processing any additional requests.

III. PUBLIC WORKS DEPARTMENT

FEE

A. Construction Inspection

Inspection costs for construction activity pursuant to approval of a subdivision or site plan shall be charged as follows:

1. Inspections by Township Staff
Percentage of inspector’s base hourly rate times total inspection hours spent on the project 200%

2. Inspections Provided by Consultants
Percentage of consultant’s invoice 110%

The inspection activities covered herein do not include the building inspections done by Centre Region Code Administration. The total fee shall be paid prior to final zoning approval in the case of site plan inspections and before Township acceptance of the street network in the case of construction pursuant to an approved subdivision.

B. Copies of Maps and Ordinances

1. Mobile Home Park Ordinance \$5.00
2. Sign Ordinance \$5.00
3. Subdivision/Land Development Ordinance (Codified) \$20.00
4. Zoning Ordinance (Codified) \$30.00
5. Zoning Map: Full Size \$5.00
6. Zoning Map: Half Size \$2.00
7. Copies of Maps and Plans (outsourced to vendor) At Actual Cost

PATTON TOWNSHIP FEE SCHEDULE

III. PUBLIC WORKS DEPARTMENT

FEE

C. Equipment Rental Rates

All rates are per hour without a Township operator.

¾ Ton Pick-up		\$21.00
Sign Truck Bi-Fuel (P-12)		\$32.00
Dump, 5 Ton		\$42.00
Dump, 10 Ton		\$63.00
Backhoe	(BH-1)	\$42.00
Bucket Truck	(P-10)	\$32.00
Front End Loader	(WL-1)	\$58.00
Grader	(GR-1)	\$32.00
One-Person Leaf Truck	(P-9)	\$73.00
Street Sweeper	(P-8)	\$73.00
Asphalt Roller	(RL-1)	\$63.00
Mower	(ST-1)	\$11.00
Towable Air Compressor		\$42.00
Brush Chipper	(BC-3)	\$21.00
Concrete Saw		\$42.00
Leaf Collector	(OBD-1)	\$11.00
Skid Steer Loader	(SL-1)	\$27.00
John Deere Mower	(MT-1)	\$32.00
Vibrator Compactor		\$42.00
Mini-Excavator	(ME-1)	\$27.00
Pull Broom	(PB-1)	\$11.00
Asphalt Hot Box		\$21.00

1. Operator Rate

Regular Time	\$35.35
Overtime	\$53.00

D. Road Occupancy Permits

The fees will be in accordance with the Pennsylvania Department of Transportation's "Schedule and Fees for Highway Occupancy Permits", September 1992. A copy is attached as Appendix A.

E. Signs

- | | |
|---|----------------------|
| 1. Erection Permit – Each Permanent Sign | \$1/sq.ft; \$25 min. |
| 2. Tri-Annual License Fee – Permanent Signs | \$-0- |
| 3. Temporary Signs | \$25.00/sign |

PATTON TOWNSHIP FEE SCHEDULE

III. PUBLIC WORKS DEPARTMENT (CONT'D)

	FEE
F. <u>Subdivision and Land Development Plan Review</u>	
1. Subdivision Plan Application Fees	
2 to 3 lots/Consolidation	\$250.00
4 to 10 Lots	\$625.00
11 to 20 Lots	\$1,000.00
21 Lots or More	\$1,250.00
2. Land Development Plan Application Fees	
Less than 1 acre	\$375.00
1 to 5 acres	\$625.00
5 to 10 acres	\$1,250.00
10 acres or more	\$1,875.00
3. Revision to Previously Approved Plan	\$187.50
4. Review Time	
Engineering and Zoning Officer review time for Subdivision and Site Plans shall be charged as follows:	
a. Review by Township Staff	
Percentage of reviewer's hourly rate times total review hours	200%
b. Review by COG Planner	
Percentage of hourly charge rate times total review hours	110%
c. Reviews provided by consultants	110%
Percentage of consultant's invoice	
G. <u>Zoning Hearing/Sign Review Board</u>	
1. Each Zoning/Sign Variance Application (except as noted in 2 below): All permissible costs; \$1500.00 deposit, unused portion of fee returned to applicant	
2. Each variance application under Code Section 175-51 for a single family dwelling on a non-conforming lot of record	\$60.00
3. Appeal from Zoning Officer's interpretation of Ordinance (refunded if appeal is granted by the Township)	\$240.00
4. Challenge to validity of Zoning Ordinance: All permissible costs; \$1500 deposit, unused portion of fee returned to applicant	

PATTON TOWNSHIP FEE SCHEDULE

III. PUBLIC WORKS DEPARTMENT (CONT'D)

FEE

G. Zoning Hearing/Sign Review Board (Cont'd)

- 5. Rezoning Application:
The cost of posting the property plus \$300.00

- 6. Curative Amendment Application:
Actual costs of engineering review, advertisements,
and transcription costs. \$1500 advance fee, advance
fee is refunded if the township grants the curative
amendment

H. Zoning Permits

Based on Value of Construction (VC)

- 1. Minimum Permit (VC up to \$18,750) \$30.00

- 2. VC = \$18,750 to \$2,000,000 VC times \$.0016

- 3. VC = \$2,000,001 or more \$3,200 plus amount of VC above
\$2,000,000 times .0005

I. Chickens

- Permit to keep chickens in a residential area \$35.00
- Application fee for waiver request to keep chickens \$50.00

J. Providing Written Verification of Expiration Date

- 1. Written Verification of Expiration Date
 - a. Residential Projects \$100.00
 - b. Commercial Projects \$500.00

K. Rezoning Applications

- 1. Rezoning Application
The cost of posting the property plus \$360.00

L. Rental Housing Permit Application Fee

- Per dwelling unit \$30.00

PATTON TOWNSHIP FEE SCHEDULE

III. PUBLIC WORKS DEPARTMENT (CONT'D)

FEE

M. Small Cell Wireless Facilities

- 1. Application Fees
 - a. 1 to 5 collocated antennas \$500.00
 - b. Each additional collocated antenna on same application \$100.00
 - c. Each New or Replacement Pole \$1000.00

- 2. Right-of-way Use Fees
 - Per small cell wireless facility per year \$270.00 per year

N. Community Garden Plots

- 1. Annual Fees
 - a. Rental Fee per plot (25'x 20') \$60.00
 - b. Deposit Fee per plot; refundable \$60.00

IV. SANITATION

A. Refuse Collection

- 1. Monthly Residential Rates for weekly curbside pickup of refuse and recycling and twice annual bulk waste collection (as provided in the Centre Region COG contract with Advanced Disposal)
 - a. Regular (up to 8 bags) Service \$23.38
 - c. Low-Use (1 bag/week) Service \$19.38
 - d. Regular plus at door Service \$33.38
 - e. Low-Use plus at door Service \$29.38
 - f.

- 2. Commercial Rates
 - Negotiated between licensed hauler and establishment N/A

B. Restaurant (Eating and Drinking Place) License

See Resolution 2020-033 – Reduced by 50% for 2021 only

Annual License Fee per Establishment	
Number of Total Seats	License Fee (Before March 31)
Take out Only	\$175.00
1 to 100 seats	\$210.00
101 to 249 seats	\$240.00
250 or more seats	\$275.00

(The annual fee covers 2 inspections per year. Additional inspections, if necessary, shall be billed to the establishment at actual cost.)

PATTON TOWNSHIP FEE SCHEDULE

IV. SANITATION (CONT'D)

FEE

C. Retail Food Establishment

See Resolution 2020-033 – Reduced by 50% for 2021 only

Annual license fee per establishment

\$135.00

(The annual fee covers 2 inspections per year.
Additional inspections, if necessary, shall be billed to
the establishment at actual cost.)

D. Temporary Eating and Drinking Establishment

Daily license fee per establishment

\$63.00 for one day;
\$95.00 for two to five days;
\$30.00 per day for every day after
five

E. Other Health Department Services

- | | |
|-----------------------------|------------------------------|
| 1. Duplicate Food License | \$10.00 |
| 2. Proctor Food Certificate | Based on Hourly Billing Rate |
| 3. Educational Programs | Based on Hourly Billing Rate |
| 4. Facility Plan Review | \$175.00 |
| 5. Late Payment Fees | 20% of License Fee |
| 6. Vehicle Peddler | \$200.00 annually |
| 7. Establishment Closure | Based on Hourly Billing Rate |
| 8. Non-profit Organization | Based on Hourly Billing Rate |

PATTON TOWNSHIP FEE SCHEDULE

<u>V. SEWAGE ENFORCEMENT</u>	<u>FEE</u>
<u>A. Reimbursable</u>	
1. Permits for new construction	\$800
2. Permits for repairs to existing systems	\$200 - \$800
3. Re-issuance of expired permits or permit transfers requiring no design changes	\$100
4. Re-issuance of expired permits or permit transfers requiring design changes	\$175
5. Minor permits	\$100
6. Permit for privies	\$180
7. Permits for holding tanks	\$400
8. Abnormal application fee-surcharge	\$50/hour
9. Expenses not covered by permit fees	\$60/hour
10. Trip for unprepared holes or client no shows + mileage	\$75
11. Full Tank Inspection (\$50 Inspection Fee and \$25 Administrative Fee)	\$75
12. Walk-Over Inspection (\$25 Inspection Fee and \$10 Administrative Fee)	\$35
<u>B. Non-Reimbursable</u>	
1. Primary activities performed by SEO	\$60/hour
2. Support activities by crew	\$25/hour
3. Clerical support	\$25/hour
4. Percolation test surcharge for subdivision testing November 15 through March 15	20%
5. Travel Reimbursement for billable non-reimbursable activities	At IRS mileage rate
6. Soil Scientist activities	\$95/hour
7. Designs by Alternate SEO	hourly rate
8. 6 hole Perc test for planning	\$110 per set
9. 6 hole perc hole digging	\$100 per set
10. Perc hole pre soaking	\$50/set
11. System walk over inspection and/or report requested by owner or realtor	\$100

PATTON TOWNSHIP FEE SCHEDULE

VI. <u>OTHER</u>	<u>FEE</u>
A. <u>Junk Yard Permits</u>	Reserved
B. <u>Mobile Home Park Permits</u>	Reserved
C. <u>Tax Certification</u>	\$15.00
D. <u>Returned C heck/Insufficient Funds</u>	\$20.00

VII. RIGHT-TO-KNOW FEES

Record Type / Delivery Method	Fee
Black & White Copies (first 1,000)	\$0.25 per copy. (1)
Black & White Copies (beyond 1,000)	\$0.20 per copy. (1)
Color Copies	\$0.50 per copy. (2)
Specialized Documents (3)	actual cost.
Records Delivered via Email or Other Electronic Method	No additional fee may be imposed. (4)
CD / DVD	actual cost, not to exceed \$1.00 per disc.
Flash Drive	actual cost.
Facsimile	actual cost. (5)
Other Media	actual cost.
Redaction	No additional fee may be imposed. (6)
Conversion to Paper	\$0.25 per page. (7)
Photographing a Record	No additional fee may be imposed. (8)
Postage	actual cost of USPS first-class postage.
Certification	\$5.00 per record. (9)

PATTON TOWNSHIP FEE SCHEDULE

VII. RIGHT-TO-KNOW FEES (CONTINUED)

Footnotes:

1. A "copy" is either a single-sided copy, or one side of a double-sided copy, on 8.5"x11" or 8.5"x14" paper.
2. A "copy" is either a single-sided copy, or one side of a double-sided copy, on 8.5"x11" or 8.5"x14" paper. Note that a requester may ask for black and white copies even if the original is in color and color copies are available.
3. Including, but not necessarily limited to, non-standard sized documents and blueprints.
4. If a requester asks to receive records which require redactions in electronic format and the agency is unable to securely redact the records by electronic means, an agency may print the records to provide for secure redaction, then scan them in for delivery by email. Accordingly, the agency may charge the fees noted above for either B&W or color copies, as appropriate.
5. If an agency must print records to send them by facsimile, the agency may charge the fees noted above for B&W copies.
6. If a requester seeks records requiring redaction and the agency is unable to securely redact the records by electronic means, an agency may copy or print the records to provide for secure redaction. Accordingly, the agency may charge the fees noted above for either B&W or color copies, as appropriate.
7. If a record is only maintained electronically or in other non-paper media, duplication fees shall be limited to the lesser of the fee for duplication on paper or the fee for duplication in the original media, unless the requester specifically requests for the record to be duplicated in the more expensive medium. See §1307(d).
8. This assumes the requester is using his or her own camera, such as a cellphone camera, to photograph the records. See *Muenz v. Township of Reserve*, OOR Dkt. AP 2015-1021, 2015 PA O.O.R.D. LEXIS 1176. If redaction is required prior to the requester being granted access to photograph records and the agency is unable to securely redact the records by electronic means, an agency may copy or print the records to provide for secure redaction. Accordingly, the agency may charge the fees noted above for either B&W or color copies, as appropriate.
9. Under the RTKL, an agency may impose "reasonable fees for official certification of copies if the certification is at the behest of the requester and for the purpose of legally verifying the public record." The OOR recommends no more than \$5 per record to certify a public record. Certification fees do not include notarization fees.

Additional Notes:

- **Fees May Be Waived:** All fees established herein may be waived at the discretion of the agency.
- **Medium Requested:** A record being provided to a requester shall be provided in the medium requested if it exists in that medium; otherwise, it shall be provided in the medium in which it exists. See § 701.
- **Other Statutory Fees:** If a statute other than the RTKL governs the amount an agency may charge for a certain type of record, the other statute controls. For example, a Recorder of Deeds may charge a copy fee of 50 cents per uncertified page and \$1.50 per certified page (42 P.S. § 21051). Police departments may charge up to \$15 for a copy of a vehicle accident report (75 Pa.C.S. §3751 (b)(2)); the Philadelphia Police Department may charge up to \$25 per copy (Id. at (b)(3)). State police are authorized to charge "\$5 for each copy of the Pennsylvania State Police full report of investigation." (75 Pa.C.S. §1956(b)). Other examples include the History Code, the Municipalities Planning Code, and the Criminal History Record Information Act.

PATTON TOWNSHIP FEE SCHEDULE

VII. RIGHT-TO-KNOW FEES (CONTINUED)

- **Inspection of Redacted Records:** If a requester wishes to inspect, rather than receive copies of, records which contain both public and non-public information, the agency may redact the non-public information. An agency may not charge the requester for the redaction itself. However, if an agency is unable to securely redact the records by electronic means, the agency may charge (in accordance with the OOR's Official Fee Schedule) for any copies it must make in order to securely redact the material before allowing the requester to view the records. If, after inspecting the records, the requester chooses to obtain the copies, no additional fee may be charged.
- **Fee Limitations:** Except as otherwise provided by statute, the RTKL states that no other fees may be imposed unless the agency necessarily incurs costs for complying with the request, and such fees must be reasonable. No fee may be imposed for an agency's review of a record to determine whether the record is a public record subject to access under the RTKL. No fee may be charged for searching for or retrieval of documents. An agency may not charge staff time or salary for complying with a RTK request. No fee may be charged for an agency's response letter.
- **Prepayment:** Prior to granting a request for access in accordance with the RTKL, an agency may require a requester to prepay an estimate of the fees authorized under this section if the fees required to fulfill the request are expected to exceed \$100. Once the request is fulfilled and prepared for release, the OOR recommends that the agency obtain payment prior to releasing the records.

VIII. TAXATION

FEE

A. Local Services Tax

If for any reason the tax is not paid when due, a one-time penalty of 10% of the unpaid tax shall be added, plus interest at the rate of 0.5% per month of the unpaid tax for each month or fraction thereof during which the tax remains unpaid. Where suit is brought for the recovery of any such tax, the taxpayer or employer liable for the tax shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed. Costs of collection to be paid to the Collector, as designated by resolution, are as follows:

Activity	Cost To Taxpayer
1. First notice to taxpayer of late payment, under- payment, nonpayment, late filing, or failure to file. If applicable, first notice will appear on forms and/or returns	\$0
2. Second notice to taxpayer of late payment, underpayment, nonpayment, late filing, or failure to file	\$25
3. Establishment of payment plan	\$5 per payment
4. Notice to taxpayer prior to wage attachment	\$25
5. Notice to employer prior to wage attachment	\$25
6. Fee for cancelled or bounced check or ACH payment(s)	\$25
7. First notice to employer of late payment, under- payment, nonpayment, late filing, or failure to file. If applicable, first notice will appear on forms and/or returns	\$0
8. Second notice to employer of late payment, underpayment,	

nonpayment, late filing, or failure to file	\$25
9. Preparation of District Justice Complaint (civil or criminal)	\$100
10. Preparation for District Justice hearing (civil or criminal)	\$100
11. Attendance at District Justice hearing (civil or criminal)	\$100 per hour
12. Preparation for appeal to the Court of Common Pleas	\$150
13. Attendance at the Court of Common Pleas	\$100 per hour
14. Initiation of and attendance at execution sale	\$100 per hour
15. Preparation of filing of bankruptcy proof of claim	\$100 per hour
16. District Justice, Court of Common Pleas, and Bankruptcy Court filing fees and costs	Actual fees and costs incurred will be imposed on the taxpayer or employer
17. Fees and costs incurred for audits that results in the assessment of tax, interest, or penalties	Actual fees and costs incurred will be imposed on the taxpayer or employer
18. Fees and costs incurred to engage legal counsel to assist with collection efforts in District Justice, Court of Common Pleas, and Bankruptcy Court	Actual fees and costs incurred will be imposed on the taxpayer or employer
19. Stop payment of check requested by taxpayer/employer	\$25 in addition to bank service fee if check has not reached effective stale-date
20. Replacement of lost or destroyed checks by taxpayer/employer	\$25 in addition to bank service fee if check has not reached effective stale-date
21. Generation of Employer's LST Return(s) from Earned Income Tax data by tax returns failed to be provided by employer	\$50 per hour
22. Coding of incomplete Employers' Quarterly LST Tax Returns (worksite allocations, incorrect account numbers, and/or employee detail missing.	\$50 per hour