

**PENN LAKE PARK BOROUGH
ORDINANCE NO.: 2 of 2026**

**AN ORDINANCE OF THE BOROUGH OF PENN LAKE PARK, LUZERNE COUNTY,
PENNSYLVANIA, ESTABLISHING TAX COLLECTOR FEE SCHEDULE**

WHEREAS, the Borough has reviewed the current schedule of rates and charges for tax collector fees; and

WHEREAS, the Borough has determined that it is necessary to establish a new schedule of rates and charges for Tax Collector Fees for the year of 2026, to adequately fund the efforts and expenses related to collecting tax fees within the Borough;

WHEREAS, the Borough, either through Borough administrative offices or through the Borough's Tax Collector, receives payment of monies for tax-related bills; and

WHEREAS, on occasion, those monies in which are paid via check, may be drawn on closed accounts, accounts with insufficient funds, or otherwise in a way that said checks are returned and/or refused to be honored by the payer/bank; and

WHEREAS, such activity results accrued costs to the Borough and/or Borough Tax Collector;

WHEREAS, the Tax Collector is occasionally required to duplicate the tax bill to tax payer or the taxpayer's bank;

WHEREAS, it is hereby the Borough's desire and intention to establish reasonable service charge fees payable to the Borough Tax Collector for the preparation, mailing, duplication of work and/or efforts in administering and collecting the Borough tax bills; and

WHEREAS, the Borough by and through its duly elected Borough Council, deems the fees or charges hereinafter mentioned to be fair, reasonable, and necessary for the ongoing maintenance, preparation, care, and control of the Borough and Borough finances;

NOW, THEREFORE, BE IT ORDAINED BY a majority vote of the Borough Council that the following Ordinance is hereby adopted:

ORDINANCE No. 2 of 2026:

Section 1. FEES FOR NON-SUFFICIENT FUNDS/RETURNED CHECKS

The Borough hereby imposes a service fee of twenty dollars (\$20.00) per check returned, refused, failed to be honored by payee's bank. This fee shall be in addition to service charge imposed upon the Borough Tax Collector by said

payee's bank or financial institution.

Section 2. FEES FOR WRITTEN CERTIFICATION

The Borough hereby imposes a service fee of twelve dollars (\$12.00) per written certification to be assessed to each bank and/or financial institution requesting said written tax certification from the Borough Tax Collector for any reason, including verification of payment status of taxes levied upon property owners in the Borough.

Section 3. FEES FOR DUPLICATION OF TAX BILL

The Borough hereby imposes a service fee of ten dollars (\$10.00) per duplicate tax bill to be prepared and mailed by the Borough Tax Collector to each bank and/or financial institution requesting said duplicate tax bill from the Borough Tax Collector for any reason.

Section 4. SEVERABILITY

The provisions of this ordinance shall be severable, and if any provision hereunder shall be declared unconstitutional, illegal, or invalid, then such declaration shall not effect the validity of any of the remaining provisions of this Ordinance. It is hereby declared as the intent of the Borough that this Ordinance would have been enacted as if any such unconstitutional, herein, illegal, or invalid provision(s) had not been included.

This ORDINANCE No. 2 of 2026, shall be both Enacted and Effective on March 12, 2026.

Duly Enacted and Ordained this _____ day of _____, 2026, by the Borough Council of Penn Lake Park, Luzerne County, Pennsylvania, in lawful session duly assembled.

President

Vice President

Council Member

Council Member

Council Member

APPROVED BY:

Mayor

ATTEST:

Secretary