

## Chester County Tax Collection Committee

### Tax Collection Agreement – Amendment #2

**Background.** The Chester County Tax Collection Committee (the “TCC”) is a government entity created and organized under Act 32 of 2008, which amended and restated the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.* Under Act 32, the TCC is required to appoint a tax collector to collect local earned income tax (“EIT”) levied by the school districts and municipalities that are part of the Chester Tax Collection District (the “TCD”) and to oversee the appointed tax collector’s collections. Those aforementioned school districts and municipalities are referred to in this Amendment #2 as the “Taxing Authorities.” In 2010, the TCC appointed **Kratzenberg & Associates, Inc.**, a Pennsylvania business corporation doing business as “Keystone Collections Group” (“Collector”), to collect EIT throughout the TCD. In addition, as authorized by Act 32, the TCC has retained the Collector to collect local services tax (“LST”) levied by certain Taxing Authorities. From time to time, the TCC and the Collector are collectively referred to in this Amendment #2 as the “Parties”.

As required by Act 32, the TCC and the Collector entered into a **Tax Collection Agreement**, which took effect on September 17, 2010 (the “**Agreement**”). By “**Tax Collection Agreement – Amendment #1**” effective December 2, 2013 (“**Amendment #1**”), the Parties agreed to extend the initial term of the Agreement through December 31, 2019 and also agreed to make additional changes to the Agreement. The Parties have now agreed to extend the term of the Agreement once again, this time through December 31, 2024. The purpose of this Amendment #2 is to memorialize the Parties’ consent to again extend the term of the Agreement, and to make other incidental changes.

#### **Intending to be legally bound, the Parties agree as follows:**

1. **Extension of Term.** The Agreement is hereby amended such that the term of the Agreement shall now expire at midnight on December 31, 2024. The “**Effective Date**” of this Amendment #2 is listed directly above the Parties’ signatures below. The time period beginning on the Effective Date and ending at midnight on December 31, 2024 is referred to herein as the “**Extended Term.**”
2. **Commission Rate.** The commission rate charged by the Collector under the Agreement is hereby decreased from 1.30% to 1.25%. That decrease shall be retroactive to July 1, 2018 and shall remain in effect for the duration of the Extended Term, subject to any additional decreases required under Section 2 (“**Commission Amount**”) of Amendment #1. For purposes of refunding the commission difference attributable to the retroactive decrease effective July 1, 2018, the Collector shall refund that difference to the Taxing Authorities via a distribution that occurs on or before December 5, 2018 and shall issue a supplemental spreadsheet in the monthly aggregate report immediately subsequent to that distribution detailing the specific amount refunded to each of the Taxing Authorities. For avoidance of doubt, Section 6(e) of the Agreement remains in full force and effect. Accordingly, during the Extended Term, the Collector shall not receive any commission or other compensation for collection of “**Delinquent Tax**” (as that term is defined in

the Agreement), with the sole exception of the collection costs the Collector is authorized to retain under Section 6(e) of the Agreement.

3. **Effect.** All terms and conditions of the Agreement and Amendment #1 shall remain in full force and effect, with the exception of the following: **(a)** any provision of the Agreement to the extent expressly modified by Amendment #1; **(b)** any provision of the Agreement or Amendment #1 to the extent expressly modified by this Amendment #2; and **(c)** as of the Effective Date, Section #1 (“Extension of Term”) of Amendment #1 to the extent that Section defines “Extended Term” in a manner different than the way in which “Extended Term” is defined under this Amendment #2.

4. **General Provisions.** The “Background” section of this Amendment #2 is incorporated into the body of Amendment #2 as if fully set forth herein. In reading this Amendment #2, the singular includes the plural and the plural includes the singular.

5. **Execution.** This Amendment #2 may be executed in counterparts, each of which shall be considered an original and all of which taken together shall be considered one document. Signatures on this Amendment #2 that are exchanged via facsimile, electronic mail, or similar method of transmission shall be deemed binding in all respects. Photocopies of signatures on this Amendment #2 shall be given the same legal effect as original ink signatures.

**[Signatures appear on the following page.]**

The Parties hereby execute this Amendment #2 on this Effective Date of 10/30, 2018.

**COLLECTOR**

Attest:



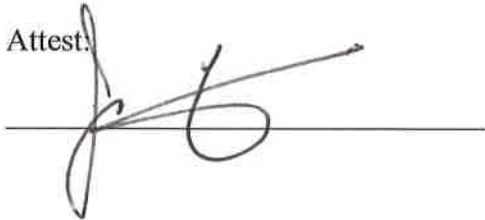
By: 

Title: President

Street Address: Keystone Collections Group  
546 Wendel Road  
Irwin PA 15642  
Facsimile Number: (724) 978-0339  
Email Address: tkratzenberg@keystonecollects.com

**CHESTER COUNTY TAX COLLECTION COMMITTEE**

Attest:



By: 

Title: Chairperson

Phone Number: 610-696-5266  
Facsimile Number: 610-942-2642  
Email Address: CLARONDE@WEST60SHEN.ORG