

RESOLUTION

A RESOLUTION OF THE BOARD OF DIRECTORS OF SOUTHERN LEHIGH SCHOOL DISTRICT, LEHIGH COUNTY, PENNSYLVANIA (HEREINAFTER THE "SCHOOL DISTRICT") TRANSFERRING AND ASSIGNING TO H. A. BERKHEIMER, INC. (HEREINAFTER "BERKHEIMER") RESPONSIBILITY FOR COLLECTION OF UNFILED AND/OR DELINQUENT EARNED INCOME AND LOCAL SERVICES TAXES, INTEREST, AND PENALTIES RELATING TO CALENDAR YEARS PRIOR TO 2010.

WHEREAS, the School District by its Resolutions dated October 25 and November 22, 2010, previously appointed Berkheimer as its exclusive Tax Officer with respect to the Earned Income and Local Services Taxes (hereinafter the "Taxes") levied by the School District commencing January 1, 2011, and ending December 31, 2011 (the "Term"), including all quarterly collections for the 2011 calendar year falling within the Term, and all Fourth Quarter employer withholdings and taxpayer declarations of estimated taxes and all annual collections of tax via final returns for calendar year 2010; and

WHEREAS, the School District expressly preserved responsibility to itself and did not make Berkheimer responsible for collection of unfiled and /or delinquent Taxes, interest, and penalties relating to calendar years prior to 2010; and

WHEREAS, the School District has closed its Tax Collection Office and desires to transfer and assign to Berkheimer the responsibility for collection of all unfiled and /or delinquent Taxes, interest, and penalties relating to calendar years prior to 2010; and

WHEREAS, Berkheimer agrees to accept the responsibility for collection of unfiled and /or delinquent Taxes, interest, and penalties relating to calendar years prior to 2010.

NOW, THEREFORE, in consideration of One Dollar (\$1.00) in hand paid and other good and valuable consideration, the School District resolves as follows:

RESOLVED, that the School District does hereby transfer and assign to Berkheimer the responsibility for collection of all unfiled and /or delinquent Taxes, interest, and penalties relating to calendar years prior to 2010; and

FURTHER, RESOLVED, that Berkheimer shall pursue collection of all unfiled and / or delinquent Taxes, interest, and penalties relating to calendar years prior to 2010 under and pursuant to the terms and provisions of the currently existing Tax Collection Agreements between the School District and Berkheimer for the Term, commencing January 1, 2011, and ending December 31, 2011, including the provisions relating to rate of compensation to be paid by the School District to Berkheimer for such services; and

FURTHER, RESOLVED, that the School District shall furnish to Berkheimer such taxpayer records as may be required to assist Berkheimer in the collection of unfiled and /or delinquent Taxes, interest, and penalties relating to calendar years prior to 2010.

RESOLVED at a meeting of the Board of Directors of the School District held on the 11th day of July, 2011.

ATTEST:

SOUTHERN LEHIGH SCHOOL DISTRICT

By: _____
Robert Guerriere, Secretary

By: _____
Michael Eddinger, President