

**BOROUGH OF DONORA**

**ORDINANCE NO. 1300**

AN ORDINANCE OF THE COUNCIL OF THE BOROUGH OF DONORA. COUNTY OF WASHINGTON, COMMONWEALTH OF PENNSYLVANIA, MANDATING AND PROVIDING FOR COMPLIANCE WITH SECTIONS 8421 THROUGH 8438 OF ACT 50 OF 1998, THE LOCAL TAXPAYERS BILL OF RIGHTS; ADOPTING THE FORM OF DISCLOSURE STATEMENT; ADOPTING CERTAIN ADMINISTRATIVE PROCEDURES; APPOINTING A HEARING OFFICER; APPOINTING A TAXPAYER LIAISON; SETTING A FEE SCHEDULE; AND FURTHER PROVIDING FOR THE REPEAL OF ALL PRIOR INCONSISTENT ORDINANCES AND/OR RESOLUTIONS.

**WHEREAS**, on May 5, 1998, Governor Ridge signed Act 50 of 1998 ("Act 50"); and

**WHEREAS**, Sections 8421 through 8438 of Act 50 contain the Local Taxpayers Bill of Rights; and

**WHEREAS**, pursuant to Act 50, effective as of January 1, 1999, the Council of the Borough of Donora must adopt and abide by the provisions of the Local Taxpayers Bill of Rights in the administration and collection of eligible taxes; and

**WHEREAS**, pursuant to Act 50, the Council of the Borough of Donora must adopt a disclosure statement setting forth: (a) A taxpayer's rights and the Local Taxing Authority's obligations during an audit or administrative review of the taxpayer's books or records; (2) The administrative and judicial procedures by which

a taxpayer may appeal or seek review of any adverse decision of the Local Taxing Authority; (3) The procedure for filing and processing refund claims and taxpayer complaints; and (4) The Local Taxing Authority's procedures; and

**WHEREAS**, pursuant to Act 50, the Borough of Donora must establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination and refund of eligible taxes; and

**WHEREAS**, pursuant to Act 50, the Council of the Borough of Donora may appoint a hearing officer to receive and make determinations on petitions relating to the assessment, determination or refund of an eligible tax; and

**WHEREAS**, pursuant to Act 50, the Council of the Borough of Donora is to provide for the filing and processing of taxpayer complaints.

**NOW, THEREFORE**, BE IT ENACTED AND ORDAINED by the Council of the Borough of Donora, Washington County, Pennsylvania; and it is hereby ordained and enacted by the authority of the same, as follows:

**SECTION I.** The Council of the Borough of Donora hereby generally adopts the provisions of the Local Taxpayers Bill of Rights and hereby mandates that the duly authorized agent appointed by the Council of the Borough shall take all appropriate action to be in compliance with the provisions of the Local Taxpayers Bill of

Rights when carrying out the duties as tax collector defined in Act 50 for the Borough of Donora.

**SECTION II.** The Council of the Borough of Donora does hereby authorize the authorized agent to prepare a form of Disclosure Statement of the Local Taxpayers Bill of Rights, as amended from time to time, in order to be in compliance with applicable law, providing an explanation of taxpayer rights and the obligations of the Borough of Donora.

**SECTION III.** The Council of the Borough of Donora hereby directs the authorized agent to comply with the Act 50 Administrative Appeals Procedures, as amended from time to time, in order to be in compliance with applicable law, providing for the right of taxpayers to receive determinations on petitions pertaining to the assessment, determination or refund of eligible taxes.

**SECTION IV.** The Council of the Borough of Donora hereby appoints and designates Pennsylvania Municipal Service Co. as Hearing Officer to adjudicate all taxpayer petitions pertaining to the assessment, determination or refund of the eligible taxes.


**SECTION V.** The Council of the Borough of Donora hereby appoints and designates Pennsylvania Municipal Service Co. as the Taxpayer Rights Coordinator to act as a liaison between the taxpayer and the Local Taxing Authority in any disputes or with regard to any complaints.

**SECTION VI.** The fee shall be negotiated between the taxing agent and the Council of the Borough of Donora on a case by case basis, for the additional services to be rendered by it for purposes of taking all appropriate actions to be in compliance with the Local Taxpayers Bill of Rights, acting as Hearing Officer and acting as Taxpayer Rights Coordinator is hereby approved.

**SECTION VII.** All prior Ordinances and/or Resolutions of the Borough of Donora which are inconsistent with the provisions of the within Ordinance are hereby repealed to the extent of such inconsistency.

ADOPTED this 28<sup>th</sup> day of DECEMBER, 1998.


ATTEST:

  
Borough Secretary

  
President of Council

EXAMINED AND APPROVED this 28<sup>th</sup> day of DECEMBER, 1998.

ATTEST:

  
Borough Secretary

  
Mayor