

RESOLUTION NO. 26 OF 2023
DALTON BOROUGH COUNCIL
LACKAWANNA COUNTY

A RESOLUTION OF THE COUNCIL OF THE BOROUGH OF DALTON, LACKAWANNA COUNTY, COMMONWEALTH OF PENNSYLVANIA, AUTHORIZING AND DIRECTING THE APPOINTMENT OF BERKHEIMER AS THE TAX HEARING OFFICER UNDER AND PURSUANT TO THE LOCAL TAXPAYERS BILL OF RIGHTS FOR THE EXPRESSED PURPOSE OF ADJUDICATING APPEALS THEREUNDER.

WHEREAS, the Local Tax Enabling Act (“LTEA”) authorizes certain political subdivisions, including Dalton Borough, Lackawanna County, to levy, assess and collect certain local taxes on taxpayers, for general revenue producing measures; and,

WHEREAS, Dalton Borough, Lackawanna County, by Ordinance has levied, assessed and provided for the collection of a Local Services Tax; and,

WHEREAS, the LTEA specifies that any such political subdivision may provide for the creation of such bureaus or the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed under the authority of that Act; and,

WHEREAS, Dalton Borough, Lackawanna County, has appointed Berkheimer to collect the aforementioned tax levied by it; and,

WHEREAS, Act 50 of the 1998 General Assembly of the Commonwealth of Pennsylvania, enacted May 5, 1998, and effective, in part, January 1, 1999, known as the “Local Taxpayers Bill of Rights,” requires political subdivisions levying, collecting and assessing taxes of the nature and kind aforementioned to establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of such tax, including without limitation, the appointment of a Tax Hearing Officer by a political subdivision to hear and decide such an appeal; and,

WHEREAS, under Section 8432 of such Act of 1998, a political subdivision shall adopt regulations governing practice and procedure under the Local Taxpayers Bill of Rights.

NOW, THEREFORE, be it *RESOLVED* by the Council of the Borough of Dalton, Lackawanna County, Commonwealth of Pennsylvania, that Berkheimer is appointed as the Tax Hearing Officer under and pursuant to the Local Taxpayers Bill of Rights for the expressed purpose of adjudicating appeals thereunder.

SECTION 1. This Resolution is effective immediately upon passage.

SECTION 2. If any section, clause, provision or portion of this Resolution shall be held invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion. The Borough reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intent of this Resolution and the effective administration thereof.

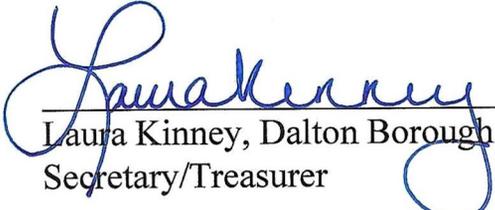
SECTION 3. This Resolution is enacted by the Council of the Borough of Dalton under the authority of the Act of Legislature, February 1, 1966, P.L. (1965) as re-enacted and amended May 17, 2012, P.L. 262, No. 43, known as the Borough Code and any and all other applicable laws arising under the laws of the Commonwealth of Pennsylvania,

Approved the 14th day of December, 2023.



William Brandt, President
Dalton Borough Council

ATTEST:



Laura Kinney, Dalton Borough
Secretary/Treasurer



Aaron Holzman
Dalton Borough Mayor

Passed by Dalton Borough Council the 14th day of December, 2023,
receiving the affirmative votes of unanimous

Negative votes of 0