

# *Borough of Portage*

PORTAGE, PENNSYLVANIA

## Resolution 10-2021

A RESOLUTION OF THE GOVERNING BOARD OF PORTAGE BOROUGH, CAMBRIA COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO APPOINT BERKHEIMER AS ITS TAX HEARING OFFICER UNDER AND PURSUANT TO THE LOCAL TAXPAYERS BILL OF RIGHTS FOR THE EXPRESS PURPOSE OF ADJUDICATING APPEALS THEREUNDER.

**WHEREAS**, the Local Tax Enabling Act ("LTEA"), authorizes certain political subdivisions, including **PORTAGE BOROUGH, CAMBRIA COUNTY**, to levy, assess and collect certain local taxes on taxpayers, for general revenue producing measures; and

**WHEREAS**, **PORTAGE BOROUGH, CAMBRIA COUNTY**, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of the **Delinquent Per Capita 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**, **PORTAGE BOROUGH, CAMBRIA COUNTY**, has appointed Berkheimer to collect the aforementioned taxes 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;

**THEREFORE, BE IT RESOLVED, PORTAGE BOROUGH, CAMBRIA COUNTY**, hereby appoints **BERKHEIMER** as its **Tax Hearing Officer** and further, adopts and incorporates the Act 50 Regulations as promulgated by Berkheimer in their entirety.

Duly adopted by the Council of Portage Borough, this day 7<sup>th</sup> day of June, 2021

**BOROUGH OF PORTAGE**

By:   
George Wozniak  
Council President

Attest:   
Michelle Claar  
Borough Secretary