

TOWNSHIP OF SOUTH MIDDLETON
CUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 99-02

AN ORDINANCE IMPLEMENTING THE REQUIREMENTS OF THE LOCAL TAXPAYERS BILL OF RIGHTS BY ADOPTING RULES AND REGULATIONS, ADOPTING A DISCLOSURE STATEMENT, ADOPTING A FORM OF TAXPAYER PETITION AND ADOPTING ADMINISTRATIVE APPEAL PROCEDURES.

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania enacted the Local Taxpayers Bill of Rights (the "LTBR") within the provisions of Act 50 of 1998; and

WHEREAS, the Local Taxpayers Bill of Rights requires political subdivisions levying certain local taxes ("Eligible Taxes"), as that term is defined in the LTBR, to adopt rules and regulations for practice, procedure and administration in the audit, assessment, appeal, determination and collection of Eligible Taxes; and

WHEREAS, the Township of South Middleton levies certain taxes which qualify as Eligible Taxes under the LTBR; and

WHEREAS, in order to comply with the requirements of the Local Taxpayers Bill of Rights, the governing body of this political subdivision desires to adopt rules and regulations for practice and procedure implementing the LTBR, a Notice to Taxpayers, a Disclosure Statement and administrative appeal procedures relating to taxpayer Petitions.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, by the Board of Supervisors (the "Governing Body") of South Middleton Township, Pennsylvania, as follows:

1. The Rules and Regulations attached hereto and incorporated herein are hereby approved and adopted.
2. The Disclosure Statement, substantially in the form attached hereto and incorporated herein, is hereby approved and adopted.
3. The form of Petition for Appeal and Refund, substantially in the form attached hereto and incorporated herein, is hereby approved and adopted.
4. The Governing Body hereby determines that Administrative Appeal Procedures relating to Petitions for Appeal and Refund submitted by taxpayers in connection with the assessment, determination or refund of an Eligible Tax under the LTBR shall be undertaken by the Board of

Supervisors in Executive Session or Capital Area Tax Collection Agency for South Middleton Township.

5. The Administrative Appeal Procedures set forth in the Rules and Regulations and substantially in the form attached hereto and incorporated herein, are hereby approved and adopted.
6. This Ordinance shall become effective in accordance with the provisions of law and shall be applicable to Eligible Taxes as of January 1, 1999.
7. In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance, it being the intent of this Governing Body that the remainder of the Ordinance shall remain in full force and effect.
8. All ordinances and resolutions or parts thereof, insofar as the same are inconsistent herewith, are repealed hereby.

ADOPTED, this 29th day of April, 1999 by the South Middleton Township Board of Supervisors.

SOUTH MIDDLETON TOWNSHIP
BOARD OF SUPERVISORS:

WITNESS:

/s/ Sandra Quickel

/s/ Thomas E. Faley
/s/ Mary Ann Taylor
/s/ R. Duff Manweiler
/s/ James Baker
/s/ Linda G. Adcock