

ORDINANCE NO. 109

BOROUGH OF INDIAN LAKE, SOMERSET COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE BOROUGH OF INDIAN LAKE, SOMERSET COUNTY, 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; APPROVING THE FEE OF PENNSYLVANIA MUNICIPAL SERVICE CO.; AND FURTHER PROVIDING FOR THE REPEAL OF ALL PRIOR INCONSISTENT ORDINANCES.

WHEREAS, on May 5, 1998, Governor Ridge signed Act 50 of 1998 ("Act 50") into law; 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 Indian Lake 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 Indian Lake must adopt a disclosure statement setting forth: (1) 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 enforcement procedures; and

WHEREAS, pursuant to Act 50, the Borough of Indian Lake 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 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 is to provide for the filing and processing of taxpayer complaints.

NOW, THEREFORE, the Council of the Borough of Indian Lake does hereby ENACT, ADOPT, and ORDAIN the following:

1. The Council hereby generally adopts the provisions of the Local Taxpayers Bill of Rights and hereby mandates that Pennsylvania Municipal Service Co., shall take all appropriate action to be in compliance with the provisions of the Local Taxpayers Bill of Rights when carrying out its duties as the Earned Income Tax Collector for the Borough of Indian Lake.
2. The Council of the Borough of Indian Lake does hereby adopt the form of Disclosure Statement of the Local Taxpayers Bill of Rights attached hereto and made part hereof, 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 Indian Lake.
3. The Council of the Borough of Indian Lake hereby adopts and establishes the Act 50 Administrative Appeals Procedures, attached hereto and made a part hereof, 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.

4. The Council of the Borough of Indian Lake 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.
5. The Council of the Borough of Indian Lake 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 regards to any complaints.
6. The annual fee of PAMS, as set forth on the attached schedule, 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.
7. All prior Ordinances of the Borough of Indian Lake which are inconsistent with the provisions of the within Ordinance are hereby repealed to the extent of such inconsistency.

ORDAINED AND ENACTED this 8th day of December, 1998.

BOROUGH COUNCIL OF THE BOROUGH OF
INDIAN LAKE, SOMERSET COUNTY,
PENNSYLVANIA

Adrian Hood
President

Beverly Johns

Albert Stogdoff

Wm J. McLean

James D. ...

Robert S. Cyle

[Signature]

ATTEST:

Theresa L. Meyant
Borough Secretary

(SEAL)

Approved this 8th day of December, 1998

Benny L. ...
Mayor