

CITY OF JEANNETTE

WESTMORELAND COUNTY, PENNSYLVANIA

RESOLUTION NO. 98-15

**A RESOLUTION OF THE CITY OF JEANNETTE
ADOPTING THE LOCAL TAXPAYERS BILL OF RIGHTS**

WHEREAS: the Commonwealth of Pennsylvania has enacted a Local Taxpayers Bill of Rights in Act 50, which grants legal rights to taxpayers and creates obligations for governing bodies, such as the City of Jeannette, concerning collection of certain taxes imposed under the Local Tax Enabling Act, called Act 511 taxes. Amount various other requirements, the law requires the City to prepare a Disclosure Statement setting forth: (1) the rights of a tax payer and the obligations of the local taxing authority relating to certain tax collection procedures: (2) administrative and judicial procedures for appeal of a tax decision; (3) procedures for refund claims and taxpayer complaints; and (4) enforcement procedures to collect taxes. The Local Taxpayers Bill of Rights also requires every governing body to adopt regulations concerning the form and content of petitions, as well as practice and procedure for Tax Appeal Petitions.

**NOW, THEREFORE, WITH THE FOREGOING RECITALS BEING INCORPORATED
HEREIN BY REFERENCE THERETO, THE COUNCIL OF THE CITY OF JEANNETTE HEREBY
RESOLVES AS FOLLOWS:**

- 1, That the Taxpayers' Bill of Rights Notice attached hereto and is hereby approved and adopted;
2. That the information Request Extension of Time Notice attached hereto be and is hereby approved and adopted;
3. That the Taxpayers' Bill of Rights Disclosure Statement attached hereto be and is hereby approved and adopted;
4. That the Tax Appeal Information and Regulation attached hereto be and are hereby approved and adopted.
5. That the Southwest Regional Tax Bureau (SWRTB) is appointed to receive and make determinations on petitions from Taxpayers relating to assessment, determination, or refund of earned income and net profits taxes covered by the Disclosure Statement and three members of the Executive Committee of Southwest Regional Tax Bureau, representing the entire membership of the Bureau, shall serve as part of their regular duties as the Appeal Panel and will receive no additional compensation for performing such duties. The Southwest Regional Tax Bureau (SWRTB) Appeal Panel is appointed as the representative to receive and resolve taxpayer complaints from taxpayers within the geographical area of the governing body.

RESOLUTION NO. 98-15 (Continued)

The Administrator of the Southwest REgional Tax Bureau shall take all steps necessary or appropriate to ensure compliance with the requirements of the Local Taxpayers Bill of Rights for all members.

6. The Jeannette City Treasurer is hereby appointed to receive and make determinations on petitions from taxpayers relating to assessment, determination of refund of per capita/residence taxes, and occupation/occupational privilege taxes covered by the Disclosure Statement and a three person Appeal Board, initially consisting of Donna Williamson, Paula Utzman and Susan Ault, is hereby appointed to serve at no additional compensation.

THIS RESOLUTION IS DULY ADOPTED BY THE COUNCIL OF THE CITY OF JEANNETTE AT A PUBLIC MEETING HELD THE 9TH. DAY OF DECEMBER, 1998 AND SHALL BE EFFECTIVE IMMEDIATELY.

ATTEST:

THE CITY OG JEANNETTE

/s/ Ronald E. Dinsmore
RONALD E. DINSMORE
CITY CLERK

/s/ Carl J. Matt
CARL J. MATT, MAYOR &
PRESIDENT OF COUNCIL