

# CITY OF WILLIAMSPORT, PA RESOLUTION

RESOLUTION # 9164

DATE 6-24-21

## TITLE

A RESOLUTION OF THE GOVERNING BOARD OF THE CITY OF WILLIAMSPORT, LYCOMING COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO APPOINT ATTORNEY KATHLEEN M. THOMAS OF HIGH SWARTZ LLP AS AN ALTERNATE TAX HEARING OFFICER UNDER AND PURSUANT TO §333.10 AND §349.09 OF THE CITY OF WILLIAMSPORT CODIFIED ORDINANCES AND THE LOCAL TAXPAYER BILL OF RIGHTS FOR THE EXPRESS PURPOSE OF ADJUDICATING APPEALS THEREUNDER IN THE EVENT THAT THE TAX HEARING OFFICER IS UNABLE TO SERVE.

WHEREAS, Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, authorizes certain political subdivisions, including **City of Williamsport, Lycoming County**, to levy, assess and collect certain local taxes on taxpayers, for general revenue producing measures; and

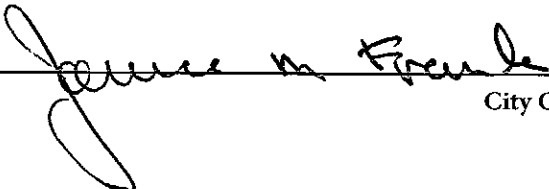
WHEREAS, **City of Williamsport, Lycoming County**, by resolution and/or ordinance, has levied, assessed and provided for the collection of the **Business Privilege, Mercantile, and Local Services Taxes**; and

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, **City of Williamsport, Lycoming County**, hereby appoints **Attorney Kathleen M Thomas** as an **Alternate Tax Hearing Officer**. Terms and compensation of this appointment are outline in the attached engagement agreement.

Approved

  
\_\_\_\_\_  
City Clerk

  
\_\_\_\_\_  
President



**HIGH SWARTZ**  
ATTORNEYS AT LAW

EST. 1914

Kathleen M. Thomas, Esquire  
E-Mail: [kthomas@highswartz.com](mailto:kthomas@highswartz.com)  
(215) 345-8888  
[www.highswartz.com](http://www.highswartz.com)  
Reply to Doylestown

June 10, 2021

**Delivered Via E-Mail**

Nicholas Grimes, Treasurer & Tax Collector  
City of Williamsport  
245 West 4<sup>th</sup> Street  
City Hall, 1<sup>st</sup> Floor  
Williamsport, PA 17701

**Re: City of Williamsport  
Act 511 Tax Hearing Officer**

Dear Mr. Grimes:

Thank you for contacting me regarding the Act 511 Tax Hearing Officer position with the City of Williamsport. Kindly consider this letter my proposal to undertake this position.

1. **Qualifications:** I was admitted to the Bar for the Commonwealth of Pennsylvania in 1989. I am a member of the Montgomery County, Bucks County and Pennsylvania Bar Associations. I have been doing Act 511 legal work since 1991, including interpretation, enforcement and litigation. I currently serve as the Act 511 Special Counsel for three townships; consult on an as needed basis for several others, and I am also the Act 511 Hearing Officer for four townships and one school district.

2. **Legal Fees.** Legal services are charged on an hourly basis billed monthly at the municipal rate of \$275.00 per month. Paralegals are billed at \$150.00 an hour. The firm also bills other out of pocket costs without additional mark-up including but not limited to: travel time, filing fees, court stenographer fees, outside copying services, express delivery (i.e. Federal Express) charges, unusual postage (i.e., bulky or certified mail).

3. **Act 511 Hearing Officer Experience.** I have served as an Act 511 (Local Tax Enabling Act) Hearing Officer since the Local Taxpayers' Bill of Right went into effect in 1999. As Hearing Officer, I have heard a wide array of cases and in that role, I am responsible for issuing timely decisions based on the evidence presented at the hearings. I also helped several

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**High Swartz LLP** | Doylestown | Norristown | Cherry Hill

116 East Court Street, Doylestown, PA 18901 | P: 215-345-8888 | F: 215-345-5358 | [highswartz.com](http://highswartz.com)

**High Swartz LLP**

Nicholas Grimes, Treasurer & Tax Collector

June 10, 2021

Page 2

local municipalities adopt the appropriate regulations for the conduct of hearings under the legislation in 1998-99.

4. Delivery of Decisions. Decisions will be timely delivered in the manner agreed upon by the parties. The Local Taxpayers' Bill of Rights requires written decisions; however, it has been my experience that the parties (taxpayer and municipality) can agree to accept the decisions by email. Since all matters are confidential under Act 511 and the Local Taxpayers' Bill of Rights, decisions are rendered only to the Tax Office, Solicitor, Taxpayer and Taxpayer's counsel; further dissemination is at the discretion of the Taxpayer and Solicitor.

5. Conflict of Interest. The Treasurer's Office will be immediately notified of any conflicts of interest regarding our firm and taxpayers. Should the need arise or a conflict occur, I will recuse myself and, if requested, recommend another competent attorney to serve as Hearing Officer.

I can provide the names and contact information for municipal references if necessary. I look forward to speaking with you in detail to discuss this opportunity with you. Please call or email should you need more information.

Thank you for your time.

Very truly yours,



Kathleen M. Thomas

KMT/jmc

AGREED to:

CITY OF WILLIAMSPORT

By:

\_\_\_\_\_  
Nicholas Grimes,  
Treasurer & Tax Collector

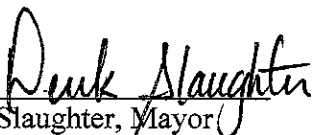
[ Additional Signatures on Following Page ]


**High Swartz LLP**

Nicholas Grimes, Treasurer & Tax Collector

June 10, 2021

Page 3

By:   
Derek Slaughter, Mayor  
City of Williamsport

By:   
Janice Frank, City Clerk  
City of Williamsport

By:   
Peg Woodring, Controller  
City of Williamsport

06.11.2021

## INTEROFFICE MEMO

**To**  
City Council

City Council and Administration,

**From**  
Nicholas Grimes

Attached is a resolution naming Attorney Kathleen M Thomas as an Alternate Tax Hearing Officer for the City of Williamsport to adjudicate taxpayer appeals of Mercantile and Business Privilege Taxes.

**CC**  
Mayor Slaughter  
Controller Woodring  
Solicitors

Ms. Thomas is one of the most trusted experts regarding Act 511 taxes in the state and she serves as hearing officer and special tax council for many districts that levy business privilege and mercantile taxes.

**Re**  
Tax Hearing Officer

As you may know, Fred Holland is our primary hearing officer and Jennifer Brown is our first alternate. Naming Kathleen Thomas as an additional hearing officer would allow us the flexibility to hold a hearing if one of the other officers are not available or have a conflict of interest.

Our ordinance requires a hearing to be held and a decision to be issued within 60 days of a taxpayer filing a request. It is important to have these relationships established ahead of time instead of waiting until we have a conflict then rushing the process.

Attached you will find the resolution and contract with Kathleen Thomas. Ms. Thomas charges \$275/hour and we obviously would only be billed in the event that we use her services. Also attached is a resume for Ms. Thomas.

Please contact me if you have any questions.

**Nicholas Grimes**  
Williamsport Treasurer & Tax Collector  
Phone: 570 327 7521  
Fax: 570 327 7537  
[Treasurer@Cityofwilliamsport.org](mailto:Treasurer@Cityofwilliamsport.org)

**CITY OF WILLIAMSPORT**  
**OFFICE OF THE TREASURER**

Tel 570 327 7521  
Fax 570 327 7537

245 West 4<sup>th</sup> Street  
Williamsport, PA 17701

[www.cityofwilliamsport.org](http://www.cityofwilliamsport.org)  
[Treasurer@cityofwilliamsport.org](mailto:Treasurer@cityofwilliamsport.org)



**KATHLEEN M. THOMAS, ESQUIRE**

**HIGH SWARTZ LLP**

40 E. Airy Street, Norristown, PA 19401  
116 E. Court Street Doylestown, PA 18901  
(215) 345-8888  
kthomas@highswartz.com

**EXPERIENCE**

**HIGH SWARTZ LLP, Special Counsel – March 2018 - Present**

Primary Practice Areas - municipal law specializing in Act 511 Local Tax Issues, collection and enforcement, also general municipal law, open records, Right to Know, Sunshine Law, real estate, planning, zoning and land use. Other areas: not for profit corporation law, estate planning and administration, small corporation formation and operation; real estate law, acquisition, sale, financing, leasing and land development for private and corporate clients, small business advising, Orphans' Court Practice, including wills and guardianships and liability defense. Engaged in civil liability defense litigation and municipal tax collection litigation practice, jury and bench trials before the Courts of Common Pleas of Bucks, Montgomery, Delaware and Philadelphia Counties and the United States District Court for the Eastern District of Pennsylvania. Engaged in appellate practice before the Supreme Court of Pennsylvania, the Commonwealth Court of Pennsylvania and the Superior Court of Pennsylvania.

Act 511 litigation and consultant work for townships and boroughs throughout Pennsylvania from 1994 to present, including regulation review and revision and specific litigation support and settlement.

**HLADIK, ONORATO & FEDERMAN, LLP, (formerly Hladik, Onorato & Pearlstine, LLP)**  
North Wales, Pennsylvania, 19454. Attorney – December 2013 to March 2018

**KERNS, PEARLSTINE, ONORATO & HLADIK, LLP,** North Wales, Pennsylvania, 19454.  
Attorney - August 2012 to November 2013

**JENKINS, SIERGIEJ & SMITH, P.C.** (formerly Jenkins, Tarquini & Jenkins), Ambler, Pennsylvania, 19002. Attorney - August 1989 to August 2012

**Member** – Pennsylvania, Bucks and Montgomery County Bar Associations, Pennsylvania Business Privilege and Mercantile License Tax Collectors Association, volunteer Wills for Heroes Pennsylvania Bar Association.

**MUNICIPAL EXPERIENCE**

Township of Lower Merion, Montgomery County, Pennsylvania, 2007 to present – Special Act 511 Tax Solicitor, Tax consultation and litigation.

Township of Abington, Montgomery County, Pennsylvania, 2012 to Present – Special Act 511 Tax Solicitor, Tax consultation and litigation.

Cheltenham Township, Montgomery County, Pennsylvania, 2016 to Present – Special Act 511 Tax Solicitor, Tax consultation and litigation.

Swatara Township, Dauphin County, Pennsylvania, 2016 to Present – Special Act 511 Consultant

Upper Moreland Township, Montgomery County, Pennsylvania, 2019 to Present – Special Act 511 Tax Consultant

Upper Moreland Township, Montgomery County, Pennsylvania, 2006 to February 2013 - Special Act 511 Tax Solicitor, Tax consultation and litigation.

Upper Moreland Township, Montgomery County, Pennsylvania, 1991 to 2005 - assist solicitor and handle all Act 511 Tax consultation and litigation.

Upper Merion Township, Montgomery County, Pennsylvania, 2001 to present - Act 511 Local Tax Review Hearing Officer.

Radnor Township, Delaware County, Pennsylvania, 2000 to present - Act 511 Local Tax Review Hearing Officer.

Haverford Township, Delaware County, Pennsylvania, 2009 to present – Act 511 Local Tax Review Hearing Officer.

Wilson School District, Berks County, Pennsylvania, 2012 to present – Act 511 Local Tax Review Hearing Officer.

Bensalem Township, Bucks County, Pennsylvania, 2017 to present – Act 511 Local Tax Review Hearing Officer.

Norristown Borough, Montgomery County, Pennsylvania, 2020 to present – Act 511 Local Tax Review Hearing Officer.

Upper Dublin Township, Montgomery County, Pennsylvania, 1989-1991 - assist solicitor.

Lecturer - Pennsylvania Business Privilege and Mercantile License Tax Collectors Association.

#### **NON-PROFIT EXPERIENCE**

General Counsel - The Philadelphia Baptist Association - 1997 to present. Assisted General Counsel, Raymond Jenkins, Esquire 1990 to 1997.

General Counsel – Baptist Children’s Services 2005 to 2016. Assisted General Counsels Raymond Jenkins and Frank Jenkins 1990 to 2005.

General Counsel – American Baptist Foreign Mission Society – 1997 to present. Assisted General Counsel, Raymond Jenkins, Esquire 1990 to 1997.

General Counsel - Elm Terrace Gardens 1997 to 2010.

Board of Directors - Center for Loss and Bereavement, Skippack, Pennsylvania, 1998-2018

## **EDUCATION**

TEMPLE UNIVERSITY SCHOOL OF LAW, Philadelphia, Pennsylvania  
Juris Doctor, May of 1989

WEST CHESTER UNIVERSITY (formerly West Chester State College), West Chester,  
Pennsylvania  
Bachelor of Science, Business Administration, May of 1981