

CITY OF WILLIAMSPORT, PA RESOLUTION

RESOLUTION # 8966

DATE 1-9-20

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 FRED A. HOLLAND OF MURPHY, BUTTERFIELD & HOLLAND, P.C. AS ITS 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.

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

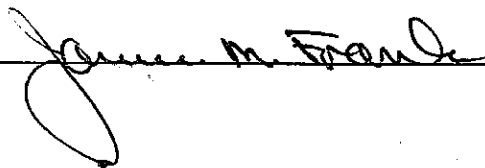
WHEREAS, **City of Williamsport, Lycoming County**, by resolution and/or ordinance, has levied, assessed and provided for the collection of the **Business Privilege, Mercantile, and Local Services Taxes**; and

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 Fred A. Holland of Murphy, Butterfield, & Holland, P.C.** as its **Tax Hearing Officer**. Attorney Holland shall be compensated at a rate of \$150.00 per hour in his capacity as Hearing Officer, for professional services requested of him by the City.

Approved



City Clerk



President



CITY OF WILLIAMSPORT
OFFICE OF THE TREASURER

MEMORANDUM

Date: 1 January 2020
To: Mayor Derek Slaughter
City Council Members
From: Nicholas Grimes, Treasurer
Subject: Resolutions

Please find attached four different resolutions for your consideration. These are necessary resolutions for our in-house mercantile and business privilege tax collections. Below is a brief description of each. As always, if you have any questions please feel free to reach out to me.

1) The first resolution is allowing the City Treasurer's office to impose a cost of collections on delinquent taxes. These are not new fees on taxpayers, but rather approving a schedule for the City since Berkheimer is no longer the collector of LST, MCT, and BP taxes. Berkheimer had a similar schedule which we reduced in scope and even reduced some of the fees being charged. These fees would help cover administrative costs during pursuit of delinquent collections above and beyond normal collection efforts.

2) The second resolution is naming a tax hearing officer for the City of Williamsport. As most of you know, many years ago we moved away from a volunteer appeals board to a more professional tax hearing officer as outlines in sections 333.10 and 349.09 of the codified ordinances. This resolution would name Fred A. Holland as the primary hearing officer for the City of Williamsport. Mr. Holland is an extremely competent attorney who has experience with Business Privilege, Mercantile, and Local Services Taxes. Years ago, when these taxes were collected by the school district, Mr. Holland was the solicitor in charge of legal issues with enforcement, collection, and litigation. Mr. Holland has agreed to perform these services when necessary at a rate of \$150/hr.

3) The third resolution is naming Attn. Jennifer Brown as our alternate tax hearing office in the event that Mr. Holland would be unavailable. Ms. Brown is one of the top attorneys in the state specializing in PA Act 511 taxes. She serves as a tax hearing officer for many different municipalities. Ms. Brown is also very familiar with the nuances of our mercantile and business privilege taxes as she helped review, update and develop our ordinances and rules and regulations over the past three years. Her terms of service are outline in the attached engagement agreement.

4) The final resolution is to engage Murphy, Butterfield, and Holland, P.C. for legal services related to business privilege and mercantile taxes. This would allow the treasurer's office to engage Mr. Holland for legal services that would fall outside the scope of our current solicitors or when our solicitors would have a conflict of interest. The terms of this agreement are attached in the engagement agreement.

Thank you.

Nicholas Grimes, PQMC

Williamsport Treasurer & Tax Collector

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