

**ORDINANCE NO. 547**

**TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY, PENNSYLVANIA**

**AN ORDINANCE OF THE TOWNSHIP OF EAST NORRITON, MONTGOMERY COUNTY, PENNSYLVANIA, IMPLEMENTING THE PROVISIONS OF THE LOCAL TAXPAYERS BILL OF RIGHTS, AUTHORIZING ADOPTION OF REGULATIONS, ESTABLISHING AN APPEAL PROCEDURE, DESIGNATING THE TAXES SUBJECT TO THE ORDINANCE, INCLUDING SEVERABILITY AND REPEALER CLAUSES, AND PROVIDING FOR AN EFFECTIVE DATE:**

**WHEREAS**, East Norriton Township has levied certain taxes in accordance with the Local Tax Enabling Act, 53 P.S. 6924.101 - 5924.901 (the "LTEA"), including an Amusement Tax, a Local Services Tax, a Realty Transfer Tax, and a Business Privilege Tax and Mercantile Tax, as codified in Chapter 182 of The Code of the Township of East Norriton; and

**WHEREAS**, the General Assembly has enacted the Local Taxpayers Bill of Rights, 53 Pa.C.S.A. 8421-8438 (the "Taxpayer Bill of Rights"), requiring a municipality levying said taxes in accordance with the LTEA to establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of such taxes; and

**WHEREAS**, the Board of Supervisors has determined that it is necessary to establish a process for administration of taxpayer petitions as required by the Taxpayer Bill of Rights; and

**WHEREAS**, the Board of Supervisors has determined that review of taxpayer petitions and decisions relating thereto shall be undertaken by the Board of Supervisors in executive session, as authorized by the Taxpayer Bill of Rights.

**NOW THEREFORE, BE IT ORDAINED** by the Board of Supervisors that the following Ordinance is hereby adopted:

**SECTION I. ADOPTION OF LOCAL TAXPAYERS BILL OF RIGHTS**

Chapter 182 of The Code of the Township of East Norriton is hereby amended to include new Article VI, titled "Local Taxpayers Bill of Rights," as follows:

Section 182-68. Purpose.

- A. Act 50 of 1998 of The General Assembly of Pennsylvania was signed into law on May 5, 1998, including Subchapter C entitled the "Local Taxpayers Bill of Rights," 53 Pa. C.S.A. § 8421-8438, requiring that local taxing authorities prepare a statement which sets forth in simple and nontechnical terms the following:

1. The rights of a taxpayer and the obligation of the local taxing authority during an audit or an 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.
  4. The enforcement procedures.
- B. East Norriton Township shall establish regulations by resolution to implement Act 50 of 1998 providing for the Local Taxpayers Bill of Rights.

Section 182-69. Applicability.

- A. This article and the regulations adopted pursuant thereto shall apply to the following articles of this chapter:
1. Amusement Tax.
  3. Local Services Tax.
  4. Realty Transfer Tax.
  5. Business Privilege Tax and Mercantile Tax.

**SECTION II. SEVERABILITY.**

If any section, clause, provision or portion of this Ordinance shall be held invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance so long as it remains legally enforceable minus the invalid portion. The Township reserves the right to amend this Ordinance or any portion thereof from time to time as the Board of Supervisors shall deem advisable in the best interest of the promotion of the purposes and intent of this Ordinance, and the effective administration thereof.

**SECTION III. REPEALER.**

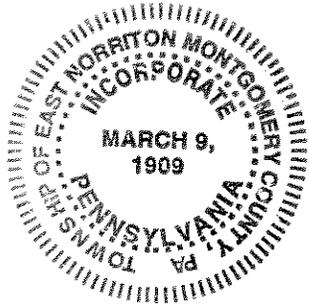
All ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

**SECTION IV. EFFECTIVE DATE.**

This Ordinance shall become effective at the earliest possible date permitted by the provisions of the East Norriton Code.

**DULY ORDAINED and ENACTED** by the Board of Supervisors of the Township of East

Norriton this 23rd day of July, 2013.



EAST NORRITON TOWNSHIP  
BOARD OF SUPERVISORS

ATTEST:

A handwritten signature in cursive script, appearing to read "Donald D. Delamater".

Donald D. Delamater, Secretary

A large, stylized handwritten signature in cursive script, appearing to read "John A. Zurzola".

John A. Zurzola, Chairman