

**BOROUGH OF CONSHOHOCKEN**  
**MONTGOMERY COUNTY, PENNSYLVANIA**  
**ORDINANCE NUMBER 5 of 2012**

**AN ORDINANCE OF THE BOROUGH OF CONSHOHOCKEN, COUNTY OF MONTGOMERY, COMMONWEALTH OF PENNSYLVANIA, AMENDING CHAPTER 24, "TAXATION," OF THE CODE OF THE BOROUGH OF CONSHOHOCKEN TO REVISE PART 8, "LOCAL TAXPAYER BILL OF RIGHTS"; REPEALING PRIOR INCONSISTENT ORDINANCES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Conshohocken Borough Council finds that it is in the best interest of the Borough of Conshohocken to amend the Borough's Code of Ordinances pertaining to the rights of taxpayers with regard to local taxes levied by the Borough in accordance with the Local Tax Enabling Act, and with regard to the Borough's regulations pertaining to the collection of such taxes.

**NOW THEREFORE**, be it, and it is hereby **ORDAINED** by the Borough Council of the Borough of Conshohocken, and it is hereby **ENACTED** and **ORDAINED** by authority of same as follows:

**Section 1.** Chapter 24 of The Code of the Borough of Conshohocken is amended as follows:

A. Part 8 of Chapter 24 of The Code of the Borough of Conshohocken, entitled "Local Taxpayer Bill of Rights," is amended in its entirety to read as follows:

**§ 24-801. Purpose.**

A. Act 50 of 1998 of The General Assembly of Pennsylvania, including Subchapter C entitled the "Local Taxpayers Bill of Rights," 53 Pa.C.S. §§ 8421-8438, requires 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; and
- (4) The enforcement procedures.

B. The Borough of Conshohocken shall establish regulations by resolution to implement Act 50 of 1998 providing for the Local Taxpayers Bill of Rights.

**§ 24-802. Applicability.**

This Part and the regulations adopted pursuant thereto shall apply to all taxes imposed by the Borough pursuant to the Local Tax Enabling Act, 53 P.S. §§ 6924-101 – 6924.901, including without limitation those taxes levied pursuant to the following parts of this Chapter:

- A. Part 1, Amusement Tax;
- B. Part 2, Earned Income Tax and Net Income;
- C. Part 3, Mercantile License Tax;
- D. Part 5, Vending Machine Tax;
- E. Part 7, Business Privilege Tax; and
- F. Part 10, Local Services Tax.

**Section 2.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of any inconsistency.

**Section 3.** If any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The Borough Council hereby declares that it would have enacted this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

**Section 4.** This Ordinance shall be effective immediately upon adoption by the Council of the Borough of Conshohocken.

**ORDAINED** and **ENACTED** this 19<sup>th</sup> day of December, 2012 in Council Chambers.

BOROUGH OF CONSHOHOCKEN

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PAUL McCONNELL, COUNCIL PRESIDENT

ATTEST:

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FRANCIS J. MARABELLA, SECRETARY

Approved this 19<sup>th</sup> day of December, 2012

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ROBERT FROST, MAYOR