

RESOLUTION NO. 2013-2

A RESOLUTION OF THE GOVERNING BOARD OF West Newton Borough, Westmoreland COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO APPOINT BERKHEIMER AS ITS TAX HEARING OFFICER UNDER AND PURSUANT TO THE LOCAL TAXPAYERS BILL OF RIGHTS FOR THE EXPRESS PURPOSE OF ADJUDICATING APPEALS THEREUNDER.

WHEREAS, the Pennsylvania Local Tax Enabling Act ("LTEA") authorizes certain political subdivisions, including West Newton Borough, Westmoreland COUNTY, to levy, assess and collect certain local taxes on taxpayers, for general revenue producing measures; and

WHEREAS, West Newton Borough, Westmoreland COUNTY, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of certain local taxes; and

WHEREAS, the LTEA specifies that any such political subdivision may provide for the creation of such bureaus or the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed under the authority of that Act; and

WHEREAS, West Newton Borough, Westmoreland COUNTY, has appointed Berkheimer to collect the aforementioned taxes levied by it; and

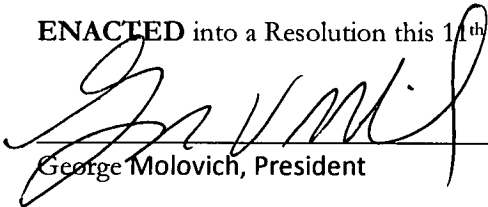
WHEREAS, Act 50 of the 1998 General Assembly of the Commonwealth of Pennsylvania, enacted May 5, 1998, and effective, in part, January 1, 1999, known as the "Local Taxpayers Bill of Rights," requires political subdivisions levying, collecting and assessing taxes of the nature and kind aforementioned 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;

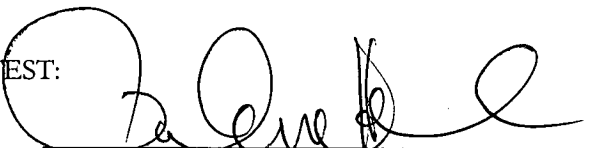
THEREFORE, BE IT RESOLVED, CLIENT, COUNTY, hereby appoints BERKHEIMER as its Tax Hearing Officer and further, adopts and incorporates the Act 50 Regulations as promulgated by Berkheimer in their entirety.

ENACTED into a Resolution this 1<sup>st</sup> day of March, 2013.

BY:

  
George Molovich, President

ATTEST:

  
Pamela M. Humenik, Secretary

**Policy Relating to Potential Conflicts of Interest in the Review of a Proposal for the Negotiation of a Contract for the West Newton Borough Pension System**

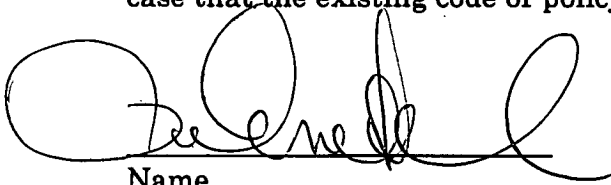
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No former employee of the contractor or potential contractor may participate in the review of a proposal or negotiation of a contract with that contractor for at least one year after being hired as an employee for the municipal pension system.

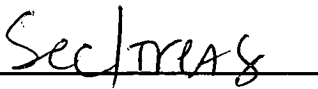
No former employee of the municipal pension system may participate in the submission of a proposal or performance of a contract for at least one year after leaving the municipal pension system's employment.

If a person that enters into or has applied for, submitted an offer or bid for, responded to a request for proposal on or otherwise solicited a contract with a municipal pension system or an officer, director or employee of a municipal pension system is aware, or reasonably should be aware of an apparent, potential or actual conflict of interest, the person shall disclose the conflict and promptly eliminate the conflict.

This policy does not preempt the municipality's Code of Ethics and/or existing Conflict of Interest Policy as it relates to the review of a proposal or negotiation of a contract in the case that the existing code or policy is stricter.



Name



Title