

**COUNTY OF YORK, COMMONWEALTH OF PENNSYLVANIA
ORDINANCE NO. 1996-06**

**AN ORDINANCE ESTABLISHING A PROCEDURE
TO FACILITATE THE REFUND OF PERSONAL PROPERTY TAXES
IN ACCORDANCE WITH STATE LAW
IN THE EVENT THAT THE STATUTE AUTHORIZING THE
IMPOSITION OF PERSONAL PROPERTY TAXES
FORMERLY IMPOSED IN YORK COUNTY
IS FINALLY, AFTER ALL APPEALS ARE EXHAUSTED,
FOUND TO BE UNCONSTITUTIONAL.**

BE IT AND IT IS HEREBY ORDAINED AS FOLLOWS:

ARTICLE I

A. In the event the personal property tax imposed by the County of York, after all appeals, determined to be unconstitutional, and that the County has no legal entitlement to such taxes, the same shall be refunded to all taxpayers who shall claim a refund, in accordance with the local taxation refund procedures and limitations as set forth in the Act of May 21, 1943, P.L. 349, § 1, as amended, 72 P.S. § 5566(b).

B. All persons who claim a refund shall be subject to the time limitations set forth in the Act of May 21, 1943, P.L. 349, § 1, as amended, 72 P.S. § 5566(b). To facilitate the preservation of any taxpayer's right to claim a refund, the County shall provide a form, upon request, for that purpose. The claim form shall be filed with the County Commissioners' Office, Attn: County Solicitor, and dated when received.

DULY ENACTED AND ORDAINED this 6th day of Nov, 1996, by the Board of Commissioners of York County, Pennsylvania, in lawful session duly assembled.

COUNTY OF YORK:

Robert A. Minnick
Christopher B. Kelly

ATTEST:

[Signature]
Chief Clerk

Board of Commissioners

The above Ordinance was ordained, enacted and adopted this 6th day of Nov., 1996, at a regular meeting of the Board of Commissioners of the County of York, Pennsylvania, upon motion of Christopher B. Kelly seconded by Robert A. Minnick, and passed with a vote of 2 Yes and 0 No.