

BOARD OF COMMISSIONERS,
COUNTY OF YORK,
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE 2001-02

AN ORDINANCE AMENDING CHAPTER 91, REFUND OF
PERSONAL PROPERTY TAX OF THE YORK COUNTY CODE

IT IS HEREBY ORDAINED AND ENACTED, by the Board of Commissioners of the County of York, Pennsylvania the following Ordinance amending Chapter 91 of the York County Code by adding the following sections:

ORIGINAL SECTION 91-1 INCLUDED FOR INFORMATION AND WILL NOT BE CHANGED.

§ 91-1 Right to Refund.

A. In the event that the personal property tax imposed by the County of York, after all appeals, is 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 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, Attention: County Solicitor, and dated when received.

§ 91-2 Decision to Refund.

A. In accordance with the Pennsylvania Supreme Court decision in Annenberg v. Commonwealth et al, issued June 1, 2001, the Board of Commissioners elects to make refunds of the personal property tax paid by taxpayers who have claimed a refund in compliance with the provisions of this Chapter.

§ 91-3 Refund Procedures.

A. The County Solicitor's Office is responsible for reviewing the petitions for personal property tax refunds subject to the provisions of this Chapter.

1. The present master listing of the petitioners for refunds shall be utilized to review the petitions. If a petition is listed on the master listing but can not be located in the files, the petitioner shall be contacted to obtain a copy of the missing petition. If a petition is in the files but not listed in the master listing, the petition shall be added to the master listing.

2. Individual petitions shall be reviewed as follows:

a. The petition shall be reviewed to determine if there is a copy of the tax bill stamped paid by the tax collector or a copy of a cancelled check documenting that the personal property tax was paid. If there is no such documentation, the petition shall be rejected and the petitioner notified of the rejection.

b. The receipt date of the petition shall be reviewed to determine if the petition was received within three (3) years of the date personal property tax was paid. If the petition was received more than three (3) years after the date of payment, the petition shall be rejected and the petitioner notified of the rejection.

c. The petition shall be reviewed to determine if it is verified in accordance with the provisions of Rule 206 of the Rules of Civil Procedure and as defined in Rule 76 of the Rules of Civil Procedure.

(i) If the petition contains the documented information required in subsection a above, the petition shall be considered to be self-verified.

(ii) If the petition does not contain the documented information required in subsection a above, the petition shall be rejected and the petitioner notified of the rejection.

3. The master list of petitioners shall be updated to include information on whether the petition upon review was accepted or rejected.

4. A master list of valid petitions for refund of personal property tax shall be prepared, including the principal amount to be refunded.

§ 91-4 Financing of Refunds.

A. The County Solicitor shall prepare a petition to the Court of Common Pleas to approve unfunded debt in an amount not to exceed Four Million Dollars and No Cents (\$4,000,000.00) for a period not to exceed ten (10) years under the provisions of the Local Government Unit Debt Act, 72 P.S. §§ 8129 and 8130.

1. If the Court approves the petition, the County shall issue and sell bonds or notes in an amount not to exceed the sum of the valid petitions for refund and the amount of interest owed on those refunds, calculated in accordance with the provisions of 72 P.S. §§ 806 and 806.1.

B. If the Court does not approve the petition, the County shall provide for personal property tax refunds in its annual budget in accordance with the provisions of 16 P.S. §§ 1780 to 1784.

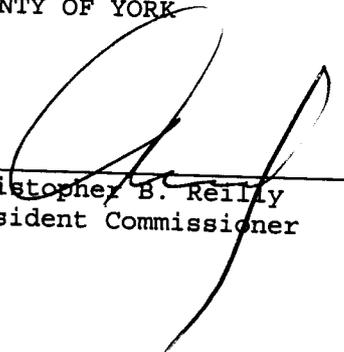
Ordered and enacted this 18th day of April, 2001.

ATTEST:

COUNTY OF YORK



Charles R. Noll
Administrator/Chief Clerk



Christopher B. Reilly
President Commissioner

(SEAL)

The above Ordinance was ordained, enacted, and adopted this 18th day of April, 2001 at a regular meeting of the Board of Commissioners of the County of York duly advertised and assembled upon motion of Shirley L. Glass and seconded by James F. Donahue and passed with a vote of 3 yes and 0 no.

3

3

3