New Holland Borough Lancaster County, Pennsylvania

RESOLUTION NO. 420

A RESOLUTION OF NEW HOLLAND BOROUGH, LANCASTER COUNTY PENNSYLVANIA, PURSUANT TO SECTION 505(m) OF THE LOCAL TAX ENABLING ACT, AS AMENDED BY ACT 32 OF 2008, TO DESIGNATE THE LANCASTER COUNTY TAX COLLECTION BUREAU AS THE LANCASTER COUNTY TAX COLLECTION COMMITTEE FOR THE PURPOSES OF THE LOCAL TAX ENABLING ACT.

WHEREAS, this Borough is a political subdivision as that term is defined in Section 501 of the Pennsylvania Local Tax Enabling Act, Act of December 21, 1965, P.L. 1257, No. 511 (the LTEA); and

WHEREAS, Section 505(m) of the LTEA, as added by Act 32 of 2008, states that in any county in which all political subdivisions levying an income tax, including a county school district located partially outside of but contiguous to the county, are served by one existing tax bureau and that tax bureau is governed by a single governing entity created solely by the action of the school districts located wholly within and one or more partially outside of but contiguous to that county, such existing governing entity may constitute the tax collection committee for that county; and

WHEREAS, the Lancaster County Tax Collection Bureau (the LCTCB) meets the requirements of Section 505(m) of the LTEA; and

WHEREAS, Section 505(m) of the LTEA states that the LCTCB may be the tax collection committee if a majority of the governing bodies of the political subdivisions served by the LCTCB and within the tax collection district adopt uniform resolutions on or before July 1, 2009, designating the LCTCB as the County Tax Collection Committee for the purposes of this Act; and

WHEREAS, the New Holland Borough Council, as the governing body of this Borough, desires to designate the LCTCB as its County Tax Collection Committee for purposes of the LTEA.

NOW, THEREFORE, BE AND IT IS HEREBY RESOLVED by the New Holland Borough, Lancaster County, Pennsylvania, as follows:

<u>Section 1.</u> The Governing Body of New Holland Borough, Lancaster County, Pennsylvania, hereby designates the Lancaster County Tax Collection Bureau as the tax collection committee for Lancaster County pursuant to Section 505(m) of the LTEA, as

amended by Act 32 of 2008. Notwithstanding the foregoing, this designation is conditioned upon all of the following occurring on or before July 1, 2009:

- A. A majority of the political subdivisions of Lancaster County and political subdivisions within Octorara Area School District adopting uniform resolutions in this form.
- B. A two-thirds majority of the School Districts within Lancaster County and the Octorara Area School District adopting uniform resolutions in this form.
- C. A two-thirds majority of the School Districts which formed the LCTCB taking action at a public meeting to agree that the Bylaws of the LCTCB shall be amended as set forth in Section 3 of this Resolution and as may be required to comply with Section 505(m)(1)(vii) of the LTEA on or before October 1, 2009.
- Section 2. By adopting this Resolution, the Borough does not waive or limit any rights which this Borough may have pursuant to Section 505(m)(3) of the LTEA to adopt and file with DCED and the LCTCB a resolution evidencing its desire to withdraw from governance by the LCTCB as of January 1 of the second succeeding calendar year or any rights under Section 510(h) of the LTEA to file an action under such Section if, in the opinion of the Governing Body of this Borough, conditions warranting such an action exist.

Section 3. This Resolution is adopted pursuant to and in reliance on the expectation that the LCTCB and the School Districts which formed the LCTCB will take action to amend the Bylaws of the LCTCB to create and to provide for equal representation on the sole governing body of the LCTCB (whether such body is known as a board of directors, executive committee or some other designation) which shall be comprised of eight voting members, four of whom are appointed in a manner acceptable to the School Districts and who will represent the interests of such School Districts and the remaining four of whom shall be appointed as follows: two shall be appointed by the Lancaster County Association of Township Supervisors; one shall be appointed by the Lancaster County Boroughs Association; and one shall be appointed for alternate terms by Lancaster City and Manheim Township, Lancaster County, who will represent the interests of the municipalities.

- <u>Section 4.</u> The appropriate officers of this Borough are authorized to provide notification of the adoption of this Resolution to the LCTCB and to take such other action as may be necessary and appropriate to implement the purposes of this Resolution.
- <u>Section 5.</u> In the event any provision, section, sentence, clause or part of this Resolution shall be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or parts of this Resolution, it being the intent of the Governing Body that the remainder of the Resolution shall be and shall remain in full force and effect.

Section 6. This Resolution shall take effect and be in force immediately.

DULY ADOPTED this <u>2nd</u> day of <u>June</u>, 2009, by the <u>Borough Council</u> of the New Holland Borough of Lancaster County, Pennsylvania, in lawful session duly assembled.