



**BOROUGH OF MARIETTA
LANCASTER COUNTY, PA**

RESOLUTION 10-09

A RESOLUTION OF THE BOROUGH OF MARIETTA, 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 of Marietta 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 "LETA"); 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, designating the LCTCB as the County Tax Collection Committee for the purposes of this Act; and

WHEREAS, the Marietta 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 Borough of Marietta_of Marietta Borough, Lancaster County, Pennsylvania, as follows:

Section 1. The Governing Body of Marietta, Lancaster County, Pennsylvania, hereby designates the Lancaster County Tax Collection Bureau as the tax collection committee for school districts and municipalities within Lancaster County, and for Octorara Area School District and all municipalities within the Octorara School District 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 October 29, 2009:

- A. A majority of the political subdivisions and school districts of Lancaster County, Octorara Area School District and the political subdivisions within Octorara Area School District adopting uniform resolutions in this form;
- B. A two-thirds majority of the school districts which formed the LCTCB adopting uniform resolutions in this form agreeing to amend the By-Laws of the LCTCB prior to January 1, 2010 in order to implement the provisions of Section 3 below and as may be required to comply with Section 505(m)(1)(vii) of the LTEA; and
- C. A two-thirds majority of the Executive Committee of the LCTCB adopting a resolution agreeing to amend the By-Laws of the LCTCB prior to January 1, 2010 in order to implement the provisions of Section 3 below.

Section 2. By adopting this Resolution, the Borough of Marietta 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 express representations made by the LCTCB and the school districts which formed the LCTCB that they shall amend the Bylaws of the LCTCB to:

- A. Include and provide for sixteen (16) municipal voting representatives on the governing body of the LCTCB (whether such body is known as a board of directors, executive committee or some other designation) which shall then be comprised of thirty-three (33) voting members, seventeen (17) 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 sixteen (16) of whom shall be appointed in a manner

acceptable to the municipalities and who will represent the interests of the municipalities; and

- B. Provide that a two-thirds majority vote of the members of the governing body only shall be required to amend the By-Laws.

Each school district and municipality adopting this Resolution agrees that the By-Laws of the LCTCB shall be amended prior to January 1, 2010 in order to implement the provisions set forth in this Section 3.

Section 4. 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.

Section 5. 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. Any previously adopted Resolution adopted by this governing body regarding the appointment of the LCTCB as the Lancaster County Tax Collection Committee is hereby repealed.

Section 7. This Resolution shall take effect and be in force immediately.

DULY ADOPTED this 13th day of October 2009, by the Marietta Borough Council of the Borough of Marietta of Lancaster County, Pennsylvania, in lawful session duly assembled.

Attest:

Marietta Borough Council

Borough Secretary/Treasurer

Miriam N. Fletcher, President

SEAL

Council members: Kasey Barninger
Peggy A. Brewer
David deVitry
Everett E. Nagel
John L. Rice
Barbara S. Wilson
Oliver C. Overlander, II, Mayor