

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA
Resolution No. 2026-16
(Duly Adopted July 29th, 2026)**

A RESOLUTION OF THE GOVERNING BOARD OF ALBURTIS BOROUGH, LEHIGH, 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 Local Tax Enabling Act ("LTEA"), authorizes certain political subdivisions, including **ALBURTIS BOROUGH, LEHIGH COUNTY**, to levy, assess and collect certain local taxes on taxpayers, for general revenue producing measures; and

WHEREAS, **ALBURTIS BOROUGH, LEHIGH COUNTY**, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of the **Per Capita Tax**; 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, **ALBURTIS BOROUGH, LEHIGH COUNTY**, has appointed Berkheimer to collect the aforementioned taxes levied by it; and

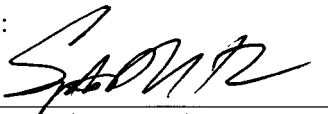
WHEREAS, Act 50 of the 1998 General Assembly of the Commonwealth of Pennsylvania, enacted May 5, 1998, and effective, in part, January 1, 1999, known as the "Local Taxpayers Bill of Rights," requires political subdivisions levying, collecting and assessing taxes of the nature and kind aforementioned 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, ALBURTIS BOROUGH, LEHIGH COUNTY, hereby **appoints BERKHEIMER** as its **Tax Hearing Officer "for per capita taxes"** and further, adopts and incorporates the Act 50 Regulations as promulgated by Berkheimer in their entirety.

Duly Resolved by the Borough Council of the Borough of Alburtis, this 29th day of July 2026, in lawful session duly assembled.

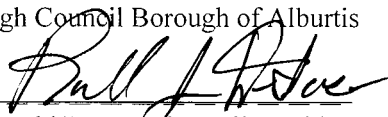
ATTEST:



Stephen Nemeth, Borough Manager

Borough Council Borough of Alburtis

By



Ronald Delaco, Council President