

RESOLUTION NO. 2026-9

A RESOLUTION OF THE GOVERNING BOARD OF ALBURTIS BOROUGH, LEHIGH COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO EXECUTE AN AGREEMENT WITH BERKHEIMER WHEREUNDER BERKHEIMER IS RETAINED AS THE EXCLUSIVE TAX OFFICER FOR THE COLLECTION, ADMINISTRATION, RECEIPT AND ENFORCEMENT OF THE PROVISIONS OF THE RESPECTIVE TAX ENACTMENT OF THE GOVERNING BOARD LEVYING AND ASSESSING THE LOCAL SERVICES TAX FOR THE TERM HEREIN DEFINED, TOGETHER WITH SUCH EXTENSIONS AS MAY BE AGREED UPON, SAID TAX ENACTMENT HAVING BEEN ADOPTED UNDER AND PURSUANT TO THE AUTHORITY OF THE PENNSYLVANIA LOCAL TAX ENABLING ACT (ACT 511, P.L. 1257); AND APPROVING AND ADOPTING THE RULES AND REGULATIONS PREPARED BY BERKHEIMER TO ADMINISTER AND ENFORCE THE LOCAL SERVICES TAX.

WHEREAS, Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, authorizes certain political subdivisions, including, **ALBURTIS BOROUGH, LEHIGH COUNTY**, to levy, assess and collect a tax on salaries, wages, commissions, compensation and **LOCAL SERVICES** of individuals, as therein with more particularity specified, generally and hereinafter referred to as the **LOCAL SERVICES TAX**; and

WHEREAS, **ALBURTIS BOROUGH, LEHIGH COUNTY**, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of such **LOCAL SERVICES TAX**; and

WHEREAS, Section 10 of said Act of 1965, 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**, and Berkheimer have negotiated an Agreement whereby and whereunder it will hire Berkheimer to collect the **LOCAL SERVICES TAX** levied by the **ALBURTIS BOROUGH, LEHIGH COUNTY**, and

WHEREAS, **ALBURTIS BOROUGH, LEHIGH COUNTY**, recognizes the legal obligation and practical necessity for Berkheimer to establish and maintain consistent rules and regulations to be used in the efficient administration and collection of said taxes;

THEREFORE, BE IT RESOLVED that

1. **ALBURTIS BOROUGH, LEHIGH COUNTY**, hereby appoints **BERKHEIMER** as its exclusive collector of its **LOCAL SERVICES TAXES** for the initial term commencing **August 1, 2026, and ending December 30, 2030**, said initial term is to include all quarterly and annual collections pertinent to the tax years therein. This appointment resolution shall be deemed to encompass any terms agreed upon by the parties without further reenactment of this resolution or re-appointment.

2. Further, **BERKHEIMER** is authorized to retain any costs of collection incurred in recovering delinquent taxes and assessed to the delinquent taxpayer as allowed by law.

3. And further, **ALBURTIS BOROUGH, LEHIGH COUNTY**, APPROVES AND ADOPTS the Agreement negotiated with Berkheimer for the collection of the **LOCAL SERVICES TAX**.

4. And further, **ALBURTIS BOROUGH, LEHIGH COUNTY**, adopts and incorporates any applicable tax rules and regulations as promulgated by Berkheimer, in their entirety..

5. Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.

ENACTED into a RESOLUTION this 29th day of July, _____.

BY: _____

Ralph F. Lacer

ATTEST: _____

[Signature]

AGREEMENT

THIS AGREEMENT, Made and entered into, in duplicate, this 29th day of July, 2026, By and Between **ALBURTIS BOROUGH, LEHIGH COUNTY**, Pennsylvania, hereinafter referred to as "CLIENT," and **H.A. BERKHEIMER, INC.**, a Pennsylvania corporation, with its principal offices at 50 North Seventh Street, Bangor, Northampton County, Pennsylvania, trading as "Berkheimer Tax Administrator" (berkheimer) hereinafter referred to as "BERKHEIMER."

WITNESSETH:

WHEREAS, the Local Tax Enabling Act ("LTEA"), authorizes certain political subdivisions, including CLIENT, to levy, assess and collect a tax on the privilege of engaging in an occupation, as therein with more particularity specified, generally and hereinafter referred to as the "**Local Services Tax**"; and

WHEREAS, CLIENT, has levied, assessed and provided for the collection of an Local Services Tax under the LTEA; 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, BERKHEIMER has represented to CLIENT that it is competent, experienced and qualified to perform in the capacity of Local Services Tax Collector for CLIENT; and

WHEREAS, CLIENT and BERKHEIMER have negotiated an Agreement whereby and whereunder CLIENT will appoint and/or hire BERKHEIMER to exclusively collect the Local Services Tax levied by CLIENT; and

WHEREAS, the terms and form of this written Agreement, in which the parties have embodied the verbal understanding heretofore reached by them, have been submitted to, approved by and the execution hereof authorized by Resolution and/or Ordinance of CLIENT duly and regularly passed;

NOW, THEREFORE, in consideration of the foregoing, the mutual covenants herein contained and other good and valuable consideration, the parties hereto, each intending to be legally bound hereby, do covenant and agree as follows:

1. **Designation as Tax Collector.** CLIENT does hereby designate and employ BERKHEIMER as the exclusive Collector of the Local Services Tax levied by CLIENT for the term commencing **July 1, 2026** and ending **December 31, 2030**, and as may be renewed. Said term shall be deemed to include all quarterly collections for each tax year herein. BERKHEIMER shall perform all of the duties and shall have all of the powers of the exclusive Tax Collector of the CLIENT for the collection of the Local Services Tax, as conferred and designated by the Ordinances of the CLIENT, by the applicable provisions of the LTEA and any successor laws thereto. To the extent applicable to BERKHEIMER in its capacity as such Tax Collector, BERKHEIMER shall be subject to the requirements, provisions, and penalties provided in the Ordinances of the CLIENT, the LTEA and any successor laws thereto.

2. **Duties of Berkheimer.** In the collection of CLIENT's Local Services Tax, BERKHEIMER agrees as follows:

(a) to perform, at its expense, all of the necessary work and/or labor and to supply all necessary forms, notices, modern accounting equipment, facilities and materials and all else necessary to efficiently administer, enforce and collect the Local Services Tax levied by CLIENT;

(b) to exclusively collect, administer, receive and enforce the provisions of CLIENT's Local Services Tax enactments, the LTEA and any subsequent laws relative to same;

(c) to collect and receive the taxes, fines, interest and penalties levied and imposed by CLIENT's tax enactments and maintain a record showing the amount received by it from each taxpayer paying same and the date of such collection and receipt;

(d) to furnish to CLIENT a bond with corporate surety in an amount sufficient to cover collections that, under the terms hereto, shall remain undistributed in the control of BERKHEIMER at any time;

(e) to promptly deposit all sums collected by it in a banking institution of its choice and in an account designated as "Berkheimer Tax Account," which need not be separate and segregated from other taxes or funds of other taxing bodies collected by BERKHEIMER, and to disburse to CLIENT all collected sums identified by BERKHEIMER as legally due to CLIENT during each calendar month, reconciling disbursements not later than the twenty-fifth (25th) day of the next succeeding month;

(f) to provide to CLIENT, on or about the twentieth (20th) day of each calendar month, a written report identifying separately, without individual names or amounts, all taxes, interest, penalties and fines collected under this Agreement during the preceding calendar month;

(g) to advise CLIENT of any errors which it may discover committed in the collection of CLIENT's Local Services Tax prior to BERKHEIMER's tenure as Local Services Tax Collector, including but not limited to errors in tax distributions and/or inaccurate tax records, which may have been caused or created by the CLIENT or its duly elected or appointed officials, agents or tax collectors, past or present, and to correct said errors to the best of its ability. To the extent that BERKHEIMER is required to correct said prior collection errors, CLIENT hereby indemnifies BERKHEIMER from and against any and all loss, damage or claim relative to uncollected tax revenue caused by said prior collection errors and/or BERKHEIMER's inability to correct same;

(h) to be responsible, at its expense, for the collection of all delinquent taxes which BERKHEIMER is legally entitled to collect, for which CLIENT can provide adequate documentation for tax years prior to those set forth in this Agreement in addition to those taxes which become delinquent during the term of this Agreement. CLIENT does hereby designate BERKHEIMER and/or its counsel to appear before any court of competent jurisdiction on behalf of CLIENT for the purpose of such delinquent collections. The costs of collection incurred by BERKHEIMER may be assessed to the taxable and retained by BERKHEIMER as allowed by law.

3. **Compensation.** CLIENT agrees to compensate and reimburse BERKHEIMER for all of BERKHEIMER's services and for all materials furnished including, but not limited to, expenditures made by BERKHEIMER for equipment, supplies, personnel and related expenses, except postage, in an amount equal to **One and Three Quarters Percent (1.75%)** of the gross Local Services Tax collected by BERKHEIMER, plus postage, which compensation and reimbursement shall be known as "BERKHEIMER's commission." This commission rate shall be effective throughout the term of this Agreement except in the event of a change in the rate of the tax levy or any event described herein as "Force Majeure." In the event of such change in the rate of the tax levy or a Force Majeure event shall occur for more than thirty (30) days, the rate of commission shall be immediately open for negotiation and be considered as a change in the terms of the agreement. CLIENT agrees that BERKHEIMER shall retain said commission from the proceeds of any tax sums collected and shall not be transmitted with the monthly reconciliation payment. CLIENT shall be liable for all postage charges incurred by BERKHEIMER. BERKHEIMER shall account for and provide CLIENT a breakdown and itemization of commission and expenditures, including postage charges with the monthly reconciliation payment.

4. **Client Contact.** CLIENT agrees to appoint a specific individual or individuals as its authorized representative to make requests upon and receive any and all tax information and

records from Berkheimer, relative to the collection of taxes for CLIENT, as desired and deemed necessary by CLIENT, to be used for official purposes only.

5. **Duties of Client.** CLIENT expressly agrees to do the following:

(a) at its sole expense, publish all legal notices required to be published in any newspaper of general circulation and/or in the necessary legal journals by the laws of the Commonwealth of Pennsylvania in the enactment and/or administration of the CLIENT's tax enactment;

(b) provide BERKHEIMER with its most recent tax records and tax rolls;

(c) provide to BERKHEIMER information sufficient to maintain and update said tax records and rolls. The parties agree and acknowledge that BERKHEIMER shall use its best reasonable efforts to update CLIENT's tax rolls during its tenure as Tax Collector, using those resources available to it; however, CLIENT bears the ultimate responsibility for updating said tax rolls;

(d) designate and authorize BERKHEIMER to appear before any district court, or other local court, including without limitation, any court of common pleas in which legal proceedings may be brought for the purpose of collecting Local Services Tax herein;

(e) provide to BERKHEIMER all necessary appointment resolutions, confidentiality resolutions, tax enactments and other documents not previously identified herein for the collection of the Local Services Tax and to give BERKHEIMER actual and/or apparent authority to settle any lawsuit brought by BERKHEIMER for the collection of the Tax. BERKHEIMER shall use its best judgment and expertise in settling said collection lawsuits; and

(f) at BERKHEIMER's election, provide at CLIENT's expense, legal representation through its solicitor on any matter relative to the collection, enforcement, administration and/or the validity and constitutionality of the CLIENT's Local Services Tax.

6. **Audit.** Except as set forth in this provision, or as otherwise required by law, BERKHEIMER shall not be required to either submit to or provide for any other type of audit or inspection of tax collection records. Notwithstanding the foregoing, nothing in this provision shall prevent or preclude CLIENT from obtaining copies of its tax records from BERKHEIMER vis-à-vis CLIENT's appointed liaison.

7. **Non-liability of Berkheimer & Disclaimer.** CLIENT shall hold harmless and indemnify BERKHEIMER from and against any and all loss, damage or claim for actual or attempted Local Services Tax collection(s) arising from:

(a) incorrect, illegal or improper tax records submitted by CLIENT to BERKHEIMER;

(b) incorrect, illegal or improper tax information submitted by taxpayers and/or employers located within CLIENT's jurisdiction, to BERKHEIMER;

(c) incorrect, illegal or improper tax information submitted by any other source to BERKHEIMER, including without limitation, another tax collector or taxing district, upon which BERKHEIMER can reasonably be expected to rely upon;

(d) the withholding of correct, legal or proper information by CLIENT from BERKHEIMER;

(e) the withholding of correct, legal and proper information by taxpayers and/or employers located within CLIENT's jurisdiction, from BERKHEIMER; and

(f) the withholding of correct, legal and proper information by any other source from BERKHEIMER, including without limitation, another tax collector or taxing district, upon which BERKHEIMER can reasonably be expected to rely upon.

CLIENT hereby hold harmless and indemnify BERKHEIMER from and against any and all loss, damage or claim relative to uncollected tax revenue caused by said prior collection errors and/or BERKHEIMER's inability to correct same.

BERKHEIMER does not expressly or impliedly guarantee to CLIENT that it will collect a sum certain for CLIENT in any given tax year. BERKHEIMER shall not be responsible to defend or uphold the validity, legality, or constitutionality of CLIENT's Local Services Tax Ordinance/Resolution except to the extent that the legality of same is challenged in response to a collection suit filed by BERKHEIMER for and on behalf of CLIENT. To the extent BERKHEIMER advises CLIENT of any errors which it may discover committed in the collection of CLIENT's Local Services Tax prior to BERKHEIMER's tenure as Local Services Tax Collector, including but not limited to errors in tax distributions and/or inaccurate tax records, which may have been caused or created by the CLIENT or its duly elected or appointed officials, agents or tax collectors, past or present, and to correct said errors to the best of its ability and to the extent that BERKHEIMER is required to correct said prior collection errors, CLIENT hereby indemnifies BERKHEIMER from and against any and all loss, damage or claim relative to uncollected tax revenue caused by said prior collection errors and/or BERKHEIMER's inability to correct same. BERKHEIMER shall not be ultimately responsible for the maintenance or update of and does not guarantee the accuracy of CLIENT's tax rolls.

BERKHEIMER DOES NOT MAKE ANY EXPRESS OR IMPLIED WARRANTY OF ANY KIND. SPECIFICALLY, THERE IS NO EXPRESS OR IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE FOR THE SERVICES TO BE PROVIDED HEREUNDER.

BERKHEIMER shall not be responsible for delay, non-delivery or default in the performance of services under this Agreement in whole or in part if occasioned by strikes, war, riot,

or revolutions, or for any delay in transportation due to demands or embargoes of the United States Government, or any other government, or non-delivery or delay because of fire, flood, drought, accident, insurrection, lockout, breakdown of machinery, commandeering of vessel carrying goods, or from loss or damage in transit, or detention or delay of vessel, resulting directly or indirectly from an act of God, perils of the sea, stoppage of labor, shortage of cars, or by refusal of any necessary license or government restrictions considered as "Force Majeure," or by any other unavoidable cause at any stage of collections or disbursement of monies collected otherwise beyond BERKHEIMER's control. BERKHEIMER shall not be liable for any requested and proven taxpayer refunds or interest thereon. Neither shall BERKHEIMER be liable to CLIENT for indirect, special, incidental, exemplary, consequential, or any other form of monetary damages, including without limitation, lost revenue, or for the loss of data or information of any kind, however caused, and arising out of or in connection with the performance of BERKHEIMER, or the provision of services or performance hereunder, whether based in contract, tort or any other legal theory, and whether or not BERKHEIMER has been aware of the possibility of such damages. Any damages not excluded by this provision or the Agreement in general shall be limited to proven direct damages that CLIENT shall have the duty to mitigate.

The foregoing in this Paragraph 7 notwithstanding, BERKHEIMER shall be liable to CLIENT for any loss or losses the CLIENT sustains due to any and all failures on the part of BERKHEIMER to meet its duties set forth in Paragraph 2 of this Agreement. BERKHEIMER, however, shall not be liable to CLIENT for any damages arising from any event out of the control of BERKHEIMER.

8. **Renewal.** Either party may terminate this Agreement at the expiration of the term created herein by giving to the other written notice of its intention to do so at least ninety (90) days prior to the actual ending date of the current term of appointment; however, in default of such

notice, this Agreement, with all the conditions and covenants thereof, shall continue in full force and effect for the additional period of **one (1) year** and so on for **one-year periods** thereafter until terminated by either party giving to the other ninety (90) days written notice of intention to terminate said Agreement prior to the expiration of the then current term. In the event of termination of this Agreement, either at the expiration of initial collection term or subsequent renewal terms, BERKHEIMER shall complete, and have the opportunity and right to complete its tax collections for the then current term and shall be compensated accordingly under the terms of this Agreement.

9. **Records.** BERKHEIMER shall deliver to CLIENT alphabetical lists of all taxpayers located in the CLIENT's jurisdiction at the time the Agreement expires and reports of payments posted by BERKHEIMER during the preceding tax year upon termination of this Agreement and at the end of any extension period, more fully described herein. In the event of termination of this Agreement, either at the expiration of initial collection term or subsequent renewal terms, BERKHEIMER reserves the right to retain said information/records until such time that it has fully completed its obligations under this Agreement to collect taxes for the term set forth herein or any subsequent renewal term for a period not to exceed three (3) years. Any taxpayer account(s) under or subject to civil or criminal litigation commenced by BERKHEIMER, wage garnishment, and/or payment plan, shall remain with BERKHEIMER until such collection action is completed and BERKHEIMER shall be compensated for such collections pursuant to the terms of this Agreement. BERKHEIMER shall have the right to deliver said information to CLIENT in a form it so chooses and mutually agreeable to both parties. In the event that the parties cannot agree upon an acceptable format to deliver said records, BERKHEIMER shall deliver said records in a universal computer, Delimited, flat data file. Moreover, in the event said records or information are contained within and made a part of similar records relating to the collection of taxes of other political subdivisions whose taxes are also collected by BERKHEIMER, then in that event, the CLIENT shall not be entitled to

receive non-CLIENT records. However, CLIENT shall have the right to make copies of said records or to examine same in the office of BERKHEIMER for the purpose of obtaining such information as it relates solely and exclusively to the collection of the tax from taxpayers of CLIENT. BERKHEIMER shall not be required to deliver to CLIENT any source documents such as taxpayer returns or filings. In no event shall BERKHEIMER be required to deliver said information/records to any person or entity other than to CLIENT, including but not limited to any successor tax collectors. Computer hardware and software utilized by BERKHEIMER in the tax collection process is, and shall remain, the exclusive property of BERKHEIMER.

10. **Tax Enactment/Regulations.** Incorporated by reference into this Agreement are the CLIENT's Local Services Tax Resolution/Ordinance and other pertinent materials relating to the Local Services Tax as adopted from time to time by CLIENT. Concurrently with the execution hereof, CLIENT has delivered to BERKHEIMER a copy of the Local Services Tax Resolution and/or Ordinance of CLIENT, of the Resolution and/or Ordinance approving these Articles of Agreement and appointing BERKHEIMER as Tax Collector/Collector, and other pertinent materials relating to the Local Services Tax of CLIENT. In the event that the CLIENT's tax enactment is declared invalid or repealed for any reason whatsoever following the execution of this Agreement, CLIENT shall remain liable to BERKHEIMER for any and all reasonable costs and expenses incurred and collection fees for services rendered by BERKHEIMER in the collection of the Local Services Tax until such time that the alleged invalidity has been finally adjudicated or such repeal finalized. If any provision of the CLIENT's tax enactment is challenged in a court of competent jurisdiction, BERKHEIMER shall be permitted to continue with its collection efforts until final adjudication, unless otherwise enjoined by the court. CLIENT approves and adopts all rules and regulations promulgated by BERKHEIMER for purposes of administration of the Local Services Tax. CLIENT

agrees to deliver to BERKHEIMER, within thirty (30) days after enactment, all amendments to the Local Services Tax Resolution and/or Ordinance and to the rules and regulations pertaining thereto.

11. **Miscellaneous Charges.** At no additional cost to the CLIENT, BERKHEIMER shall be permitted to collect and retain directly from each delinquent taxpayer, a processing fee of Five Dollars (\$5.00) for each delinquent tax year, a handling fee of Three Dollars (\$3.00) for each payment received by BERKHEIMER from such delinquent taxpayer which represents less than the full amount of taxes due (i.e., partial payments only), and a service fee of Twenty-nine Dollars (\$29.00) for any check returned “Non Sufficient Funds”, “Stopped Payment” or “Account Closed”. In addition to the aforestated commission, the costs of collecting delinquent taxes incurred by BERKHEIMER may be assessed to the taxpayer and retained by BERKHEIMER as allowed by law. BERKHEIMER will advance the required filing fees and any costs imposed by the court for any legal proceeding to enforce a tax obligation. Unless and until paid by the taxpayer, the CLIENT shall be liable for the aforementioned fees. BERKHEIMER will deduct the filing fees or costs (including any Act 192 fees) from a subsequent distribution of tax to CLIENT and thereafter will credit the amount to the CLIENT if and when it is paid by the taxpayer. At BERKHEIMER’s election, CLIENT shall make available at CLIENT’s expense, the CLIENT’s solicitor for purposes of conducting any legal proceedings on the CLIENT’s behalf and related legal representation. Additionally, the parties acknowledge and agree that BERKHEIMER is authorized to retain excess bank earning credits to offset any bank item processing fees incurred by BERKHEIMER.

12. **Interest.** Notwithstanding any other provisions of this Agreement, the parties agree and acknowledge that any monies that remain unidentified or which are to be forwarded to other taxing districts may be held by BERKHEIMER in an interest bearing account until CLIENT or BERKHEIMER determines where said monies should be paid. Any interest accrued on such funds

shall be retained by BERKHEIMER as its compensation for the handling, processing and distribution of such funds with no additional charge being made to CLIENT for this service.

13. **Dispute Resolution.** Any dispute, controversy or claim arising out of or under this agreement or its performance shall first be negotiated by the parties, and if an acceptable resolution does not result shall be submitted to arbitration which shall be exclusive, final, binding and conducted in accordance with the Pennsylvania's Uniform Arbitration Act, 42 Pa.C.S.A. §7321.1 *et seq.*, and shall be nonappealable except in accordance with such act. Each party shall appoint one such arbitrator, and a third arbitrator shall be chosen by the two arbitrators aforementioned within five days after their appointment. The decision of the majority of such arbitrators shall be binding and conclusive upon the parties hereto. The appointment of such arbitrators shall be made within five days after receiving notice from any one of the parties hereto to make such appointment. The failure of any one of the parties to so appoint an arbitrator, shall authorize the other to make an appointment for it. If such two arbitrators shall fail or be unable within five days to select a third arbitrator, then and in such event, any Judge of the Common Pleas Court of Northampton County, upon application made by any one of the parties hereto for that purpose, is authorized and empowered to appoint such additional arbitrator.

14. **Breach of Contract.** If a party breaches any material term of this Agreement and fails to remedy the breach within sixty (60) days of receipt of written notice from the non-breaching party, the non-breaching party may terminate this Agreement for cause. Any other claims for damages resulting from the alleged breach must be handled through the dispute resolution process set forth in paragraph 13 above.

15. **Effect of Termination.** In the event that this Agreement is terminated at the end of any Term of Appointment or renewal thereof, and upon BERKHEIMER's completion of its collections, no term, right, or duty imposed by this Agreement upon a party, with the exception of

those rights contained in paragraphs 9 and 13 pertaining to tax collection records and the dispute resolution process, shall be deemed or construed to survive the termination of the Agreement as a whole.

16. **Notices.** Any notice given hereunder by either party to the other shall in writing and shall be deemed given when delivered personally or five (5) days after being sent by certified mail, return receipt requested, as follows

If to the CLIENT:

Steve Nemeth
Manager
Alburtis Borough
260 Franklin St.
Alburtis PA 18011

If to BERKHEIMER:

50 North Seventh Street
Bangor, PA 18013
Attention: Client Services Department

17. **Miscellaneous.** In the event that any phrase, clause, sentence or paragraph of this Agreement is declared invalid by any court of competent jurisdiction, this Agreement shall survive such declaration of invalidity as regards all portions of the Agreement not specifically declared invalid. The headings contained in this Agreement are for the convenience of the parties only. This Agreement shall be deemed to have been made under and shall be governed by the laws of the Commonwealth of Pennsylvania. This Agreement represents the entire Agreement between the parties and any modification of same must be in writing to be valid. This Agreement shall binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year as
above written.

H.A. BERKHEIMER, INC.

BY: Michelle Marshall
Michelle Marshall, President

ATTEST:

BY: Heather N. Shoup
Heather N. Shoup, Secretary

ALBURTIS BOROUGH
LEHIGH COUNTY

BY: Ronald Delauro
Ronald Delauro, Council President

BY: Stephen Nemets
Stephen Nemets, Borough Manager

berkheimer
tax administrator