

MUNICIPALITY OF NORRISTOWN
A HOME RULE MUNICIPALITY
MONTGOMERY COUNTY, PENNSYLVANIA

RESOLUTION NO. 21-54 OF 2021

A RESOLUTION OF THE MUNICIPALITY OF NORRISTOWN, MONTGOMERY COUNTY, PENNSYLVANIA, ESTABLISHING A POLICY TO AUTHORIZE AND GRANT THE MUNICIPAL ADMINISTRATOR AND DIRECTOR OF FINANCE SETTLEMENT AUTHORITY IN CERTAIN TAX, LIEN, AND FEE MATTERS.

WHEREAS, the Municipality of Norristown (“Municipality”) is a Home Rule Municipality organized and operating in accordance with the Charter of the Municipality of Norristown (“Charter”) as permitted by the Home Rule Charter and Optional Plans Law, 53 Pa. C.S. 2901 et seq.;

WHEREAS, Section 41.3-301 of the Charter grants to Municipal Council “All powers and duties of the Municipality, including those set forth in § 41.2-201 of this Charter and those in existence or hereafter conferred on the Municipality by the Constitution of Pennsylvania, or general law that includes the power to establish the *policies*, goals and objectives for the legislative, executive, administrative and advisory functions of the Municipality; and

WHEREAS, the Municipality has enacted and continues to collect various taxes including amusement taxes and business privilege taxes as authorized by the Local Tax Enabling Act also referred to as Act 511 (hereafter referred to as “Act 511 Taxes”); and

WHEREAS, the Municipality has also enacted and continues to collect fees for trash collection and transportation as set forth in Chapter 247, §274-1 et seq of the Norristown Municipal Code (hereafter referred to as “Trash Fees”); and

WHEREAS, the Municipality, by itself and through its appointed collectors, is required to take various actions to seek the assessment and collection of Act 511 Taxes or Trash Fees, which actions may include administrative appeals, liens, and civil litigation; and

WHEREAS, as part of the actions taken to assess or collect Act 511 Taxes or Trash Fees, the Municipality is often requested to settle such cases or liens in lieu of expending further costs on litigation and/or collection; and

WHEREAS, in an effort to more efficiently address and resolve minor Act 511 Taxes and Trash Fee settlement matters, the Director of Finance has proposed that a policy be adopted authorizing the Municipal Administrator and the Director of Finance to resolve and settle certain Act 511 Tax and Trash Fee cases, liens or matters provided that the proposed settlement and resolution is within a specific set of parameters including the payment of all principal due and any reduction of interest and penalties does not exceed \$5,000; and

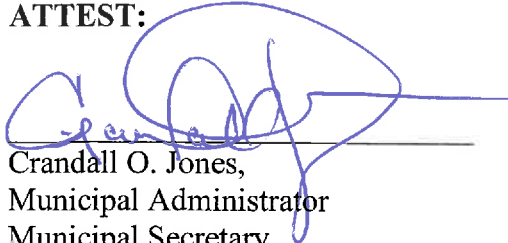
WHEREAS, after discussion at a public meeting, Municipal Council now desires to set forth such a settlement and resolution policy for minor Act 511 Taxes and Trash Fee settlement matters through the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Municipal Council of the Municipality of Norristown as follows:

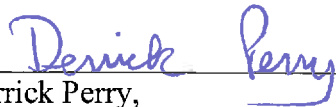
- 1) This Resolution may be referred to as the "Tax and Lien Settlement Authorization Policy."
- 2) The Municipal Administrator and the Director of Finance are hereby authorized to settle on behalf of the Municipality any Act 511 Tax case or Trash Fee case provided that the settlement terms are within the following parameters:
 - A. There shall be no abatement or reduction of the principal amount due as determined or accepted by the Municipality;
 - B. Penalties and Interest may be abated or reduced for settlement purposes but such abatement or reduction shall not exceed \$5,000 collectively;
 - C. The settlement may include a repayment period not to exceed 12 months; and
 - D. Both the Municipal Administrator and the Director of Finance must agree to the terms of the proposed settlement.
- 3) Nothing herein shall require or compel the Municipal Administrator or the Director of Finance to agree to settle or resolve any pending matter as each case and its attending circumstances are unique and may involve different considerations of law and fact.
- 4) Nothing herein shall prevent or preclude the Municipal Administrator or the Director of Finance from deciding to defer judgment to Municipal Council for any proposed settlement falling within the aforementioned parameters.
- 5) This Resolution is not intended and shall not be construed to grant any right to a reduction in penalty or interest for any Act 511 Tax or Trash Fee matter. Instead, this Resolution is intended only to authorize certain Municipal Staff to settle disputed cases.
- 6) This Resolution shall not apply to settlements of any real estate taxes and assessment appeals.

ADOPTED and RESOLVED this 1st day of June, 2021.

ATTEST:


Crandall O. Jones,
Municipal Administrator
Municipal Secretary

**NORRISTOWN MUNICIPAL
COUNCIL**


Derrick Perry,
President