

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 447

(Duly Adopted September 27, 2006)

AN ORDINANCE AMENDING CHAPTER 87 OF THE ALBURTIS CODIFIED ORDINANCES (RELATING TO TAXPAYER BILL OF RIGHTS) TO CHANGE THE OFFICER TO WHOM REQUESTS ARE DIRECTED FOR EXTENSIONS OF TIME TO RESPOND TO A REQUEST FOR INFORMATION, FROM THE BOROUGH SECRETARY TO THE COLLECTOR OF THE TAX IN QUESTION; AND INCREASING THE MONTHLY COMPENSATION OF THE ZONING OFFICER TO FOUR HUNDRED TWENTY-FIVE DOLLARS (\$425.00) PLUS FIVE DOLLARS (\$5.00) PER PERMIT.

BE IT ORDAINED and **ENACTED** by the Borough Council of the Borough of Alburtis, Lehigh County, Pennsylvania, as follows:

SECTION 1. Codified Ordinances § 11-107 (relating to Salaries and Compensation—In General—Code Enforcement) is amended by amending subsection (a) as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

§ 11-107 Codes Enforcement.

(a) Zoning Officer.

* * *

(4) 10/1/2006. Effective October 1, 2006, the compensation of the Zoning Officer shall be \$425.00 per month plus \$5.00 for each permit issued.

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SECTION 2. Codified Ordinances § 87-203 (relating to Taxpayer Bill of Rights—Requests for Information—Extensions) is amended as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

§ 87-203 Extensions.

If a taxpayer believes that there is a good reason why he/she will be unable to respond to a request for information by the deadline (or by the end of any previously granted extension), he/she may request a reasonable extension. The request must be directed to the ~~Borough Secretary~~ collector of the tax in question (or her delegate), and may be made either by phone, in writing, or in person to the ~~Office of the Borough Secretary~~ Borough's administrative offices. The Borough must receive the request no later than fifteen (15) calendar days before the deadline for the response (or, if later within five (5) calendar days after the taxpayer receives the request for information). The ~~Borough Secretary~~ collector of the tax in question may grant a reasonable extension if she feels the taxpayer has a good reason for it. If the taxpayer is not satisfied with the decision of the ~~Borough Secretary~~ collector of the tax in question, the taxpayer may appeal the decision to Borough Council by filing a Petition for Reconsideration under § 87-303.

SECTION 3. Codified Ordinances § 87-303 (relating to Taxpayer Bill of Rights—Administrative Appeals—Petition for Reconsideration) is amended as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

§ 87-303 Petition for Reconsideration.

Any taxpayer who desires to appeal a decision of the ~~Borough Secretary~~ collector of the tax in question under § 82-203 denying or limiting the taxpayer's request for an extension of time to respond to a Borough request for tax information must file a written Petition for Reconsideration

with the Borough Council within five (5) days after the date of the Borough Secretary's decision of the collector of the tax in question.

DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Al-
burtis, this 27th day of September, 2006, in lawful session duly assembled.

**BOROUGH COUNCIL
BOROUGH OF ALBURTIS**

Steven R. Hill, President

Attest:

Melanie Hansen, Executive Secretary

AND NOW, this 27th day of September, 2006, the above Ordinance is hereby
APPROVED.

Russell J. Afflerbach, Mayor