## RESOLUTION SETTING FORTH REIMBURSEMENT OF LEGAL FEES AND ANY OTHER COST RELATIVE TO THE FILING OF A PETITION FOR REFUND

**Whereas**, the Lackawanna County Tax Collection Committee, TCC, is a duly organized tax collection committee for the collection of certain 511 taxes; and

**Whereas**, pursuant to Act 32 of 2008, the TCC is required to establish a Board of Appeals to hear any petitions for a refund filed by taxpayers; and

Whereas, if petitions for a refund are filed and the Board of Appeals is impaneled to hear said Matter, it is in the best interest of all Municipalities that the Municipality on which the tax or refund on appeal is based shall be responsible for any and all costs and legal fees relating to petitions heard by the Board of Appeals.

NOW, therefore, be it resolved and it is hereby resolved as follows:

- If a petition for a refund is filed with the TCC then any costs and legal fees
  incurred by the TCC relative to that specific appeal shall be assessed directly
  against the Municipality from which taxes, the petition for refund is based
  upon
- 2. That the amount due and owing to the TCC relating to any costs and attorney fees relative to appeals shall be deducted from that Municipality's future distributions.
- 3. Any resolution or part of said resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.

<b>ENACTED</b> into a RESOLUTION this _	day of 2018.
	BY: WILLIAM LAZOR CHAIRMAN TCC
ATTEST:	
SECRETARY TCC	