

**Resolution No. LNT-20-11**

**LOWER NAZARETH TOWNSHIP**

**Board of Supervisors**

A Resolution of the Board of Supervisors of Lower Nazareth Township, Northampton County, Pennsylvania, appointing and designating a liaison between it and Northampton Tax Collection Committee and its Tax Officer for the express purpose of sharing confidential tax information with Lower Nazareth Township for official purposes.

**WHEREAS**, the Pennsylvania Local Tax Enabling Act (LTEA), 53 P.S. Sec. 6924.101, et seq., requires and empowers the Northampton Tax Collection Committee (NTCC) to provide for local earned income tax (EIT) collection in the Northampton Tax Collection District (NTCD); and

**WHEREAS**, Lower Nazareth Township is a constituent member of the NTCD; and

**WHEREAS**, NTCC has appointed, and contracted with, Keystone Collection Group (Tax Officer) as the private agency responsible for EIT collection in the NTCD; and

**WHEREAS**, Sec. 6924.514 of the LTEA, 53 P.S. Sec. 6924.514 provides that information gained by a tax officer, or any employee or agent of a tax officer, or of a tax collection committee as a result of any declarations, returns, investigations, hearings, or verifications shall be confidential tax information; and

**WHEREAS**, Sec. 6924.514 prohibits, except for official purposes or as provided by law, the Commonwealth, any political subdivision, tax collection committee member, tax officer, or employee or agent of a tax officer or tax collection committee from divulging or making known confidential tax information, inter alia; and

**WHEREAS**, Sec. 6924.514 further provides criminal and civil penalties, including loss of employment, in the event of violation of its confidentiality requirements; and

**WHEREAS**, the NTCC and Tax Officer request the passage of a Resolution by the Board of Supervisors of Lower Nazareth Township, appointing and designating the specific representative on behalf of Lower Nazareth Township to request and receive confidential tax information on behalf of Lower Nazareth Township for official purposes, and absolving the NTCC and Tax Officer from any liability in connection with the release of said confidential tax information to such individual.

**NOW THEREFORE, BE IT RESOLVED:**

1. The Board of Supervisors of Lower Nazareth Township hereby appoints and designates the Township Manager as the township's authorized representative to make requests upon, and receive any and all tax information records from, the NTCC or the Tax Officer relative to Lower Nazareth Township EIT Collection, as desired and deemed necessary by the Authorized Representative on behalf of, to be used for official purposes only, or as provided by law.


**RE: Resolution #LNT-20-11**

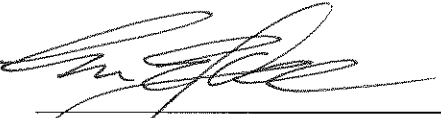
2. The NTCC and Tax Officer are hereby authorized and directed to provide and/or transmit any and all tax information and records, or any portion thereof, relating to the collection of EIT taxes for Lower Nazareth Township, upon request, to the Authorized Representative as the authorized representative for Lower Nazareth Township. Requests by the Authorized Representative shall be considered requests for official purposes, or as provided by law.
3. The Authorized Representative is further authorized to release Lower Nazareth Township confidential tax information to the NTCC and Tax Officer for the purpose of the administration and collection of the township's EIT.
4. Lower Nazareth Township hereby agrees to save harmless, indemnify and/or absolve the NTCC and Tax Officer from and against any and all liability in connection with the release of confidential tax information to such Authorized Representative.
5. A certified copy of this Resolution shall be provided to the NTCC and Tax Officer, both of which may rely upon the Resolution and designation contained therein on an ongoing basis until they receive a written notice or certified Resolution to the contrary from Lower Nazareth Township.

**ADOPTED AND APPROVED** this 27th day of July 2011, at a regular public meeting.  
Motion made by James Pennington and seconded by Martin Boucher. The motion carried unanimously.

**ATTEST:**

**BOARD OF SUPERVISORS**

  
Timm A. Tenges, Manager, Secretary/Treasurer

  
Eric E. Nagle, Chairman