

## **REAL ESTATE TAX CERTIFICATION**

**WHEREAS**, the Borough recognizes the importance and significance of real estate tax certifications to the smooth and effective flow of commerce within the local real estate market; and

**WHEREAS**, the Commonwealth Court has held that the charging of fees for tax certifications in the absence of a municipal ordinance would cause an elected official to violate Section 3(a) of the State Ethics Act.

**NOW THERE IT IS HEREBY RESOLVED**, effective immediately, that the Borough hereby appoints the locally-elected tax collector as the municipal officer authorized to provide tax certifications upon request by the public and hereby authorizes said tax collector to access, collect and retain, as compensation for providing such additional service, a fee of Five Dollars (\$5.00) per year requested.

This is a sample ordinance. We suggest that it be modified, as appropriate, to fit the needs of your borough. We also suggest that all proposed ordinances be reviewed by your solicitor. Although these are samples of ordinances which have been adopted by other municipalities, the Association cannot assume responsibility for ensuring their legality. We are pleased to provide this service free of charge to our members. If we can be of further assistance, please do not hesitate to contact us: **PENNSYLVANIA STATE ASSOCIATION OF BOROUGHES**, 2941 North Front Street, Harrisburg, PA 17110. 717-236-9526.