

**AN ORDINANCE OF EAST CONEMAUGH BOROUGH, CAMBRIA COUNTY,  
PENNSYLVANIA AUTHORIZING ITS TAX COLLECTOR TO CHARGE A FEE, AS  
ESTABLISHED FROM TIME TO TIME BY ORDINANCE OF THE EAST  
CONEMAUGH BOROUGH COUNCIL, FOR TAX CERTIFICATIONS RELATED TO  
THE SALE OF REAL ESTATE**

**ORDINANCE NO. 24-01**

**WHEREAS**, East Conemaugh Borough, Cambria County, Pennsylvania (hereinafter referred to as "Borough"), is a Borough organized and existing pursuant to the laws of the Commonwealth of Pennsylvania; and

**WHEREAS**, it is the practice in Cambria County, Pennsylvania that attorneys and/or title searches request the local tax collector to provide a certification of taxes paid on real estate involved in a sale; and

**WHEREAS**, there is no legal requirement for tax collectors to perform this service nor is there any statutory basis for a local tax collector to charge a fee for these certifications; and

**WHEREAS**, a 1988 decision the Commonwealth Court, that upheld a ruling by the Pennsylvania State Ethics Commission, held that without the enactment of an ordinance by the governing municipality, a tax collector violates the State Ethics Act by charging a \$10.00 fee for tax certifications related to the sale of real estate; and

**WHEREAS**, the tax collector for the Borough is a municipal officers; and

**WHEREAS**, the Borough has power to establish fees for services of its officers; and

**NOW THEREFORE**, be it ordained as follows:

**SECTION 1. PURPOSE**

- A. The purpose of this ordinance is to authorized the tax collector for the Borough to charge a reasonable fee for issuing tax certifications related to the sale of any parcel of real estate located in the Borough.
- B. The initial reasonable fee that the tax collector for the Borough may charge for issuing tax certifications related to the sale of real estate in the Borough shall be established by this Ordinance.
- C. Subsequent reasonable fees that the tax collector for the Borough may charge for issuing tax certifications related to the sale of real estate in the Borough shall be established from time to time by resolution of the Borough Council.

**SECTION 2.**

A. The elected Council Persons for the Borough believe that a reasonable fee that the tax collector for the Borough may charge for issuing tax certifications related to the sale of real estate in the Borough is Fifteen Dollars and 00/100 cents (\$15.00) per parcel of real estate.

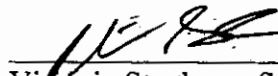
1. The \$15.00 per parcel fee of real estate shall be personal income for the tax collector and neither be income nor a fee due to the Borough.

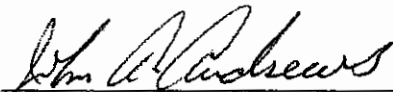
B. Parcel of Real Estate shall mean the lot, piece, or parcel of ground or land that is identified by the Cambria County Tax Map Number or Uniform Parcel Identifier.

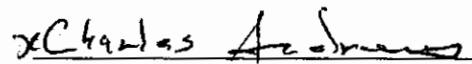
**ENACTED, ORDAINED, AND APPROVED** this \_\_\_\_ day of March, 2024.

ATTEST:

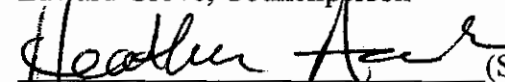
EAST CONEMAUGH BOROUGH

  
Virginia Stephens, Secretary

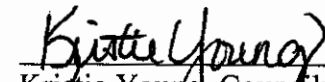
by:  (SEAL)  
John A. Andrews, Council President

 (SEAL)  
Charles Andrews, Councilperson

\_\_\_\_ (SEAL)  
Edward Grove, Councilperson


 (SEAL)  
Heather Andrews, Councilperson

 (SEAL)  
Jodie Schatz, Councilperson

 (SEAL)  
Kristie Young, Councilperson

 (SEAL)  
Patricia Kassick, Councilperson

Approved by Aaron Ling, Mayor, this 25<sup>th</sup> day of March, 2024.

by:  (SEAL)  
Aaron Ling, Mayor

