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**RESOLUTION NO. 16-2020**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF DAUPHIN, AUTHORIZING AN INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE COUNTY OF DAUPHIN AND THE COUNTY OF LEBANON FOR THE TAX ASSESSMENT OF A STRUCTURE LOCATED ON A PARCEL BISECTED BY THE DAUPHIN COUNTY AND LEBANON COUNTY BOUNDARY LINE.

**WHEREAS**, a specific parcel of real estate located at the street address of 390 North Lingle Road, Palmyra, Pennsylvania 17033, is bisected by the Dauphin County and Lebanon County boundary line and is known by the respective parcel identifiers as Dauphin County parcel number 24-007-228-000-0000 and Lebanon County parcel number 28-2286908-356848-0000 and upon said parcel a building has been constructed that is subtended by the Dauphin County and Lebanon County boundary line; and

**WHEREAS**, the Counties have considered the issue of taxation and administrative inconvenience of individually assessing and valuing each respective county percentage of the bisected single parcel and desire to utilize the Intergovernmental Cooperation Act, 53 Pa.C.S.A. § 2301, *et. seq.*, to set forth in writing items of administrative simplification through certain understandings and delegations.


**NOW THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF DAUPHIN COUNTY, PENNSYLVANIA THAT:**

The Intergovernmental Cooperation Agreement between Dauphin County and Lebanon County, a copy of which is attached hereto and incorporated herein by reference (and which shall be filed with the minutes of the meeting at which this Resolution is enacted), appertaining to the tax assessment of the therein described parcel and structure, is hereby approved with the intent and effect that this County shall be bound by the Agreement.


**ADOPTED AND RESOLVED**, by the Board of Commissioners of Dauphin County, Pennsylvania, in lawful session duly assembled, on the 17<sup>th</sup> day of June 2020.

**ATTEST:**

  
\_\_\_\_\_  
Chad Saylor  
Chief Clerk/Chief of Staff

**DAUPHIN COUNTY  
BOARD OF COMMISSIONERS**  
  
\_\_\_\_\_  
Jeffrey T. Haste, Chairman

  
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Michael Pries, Vice Chairman

  
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George P. Hartwick, III, Secretary

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## INTERGOVERNMENTAL COOPERATION AGREEMENT

This **AGREEMENT** is made this 11<sup>th</sup> day of March 2020 pursuant to the Pennsylvania Intergovernmental Cooperation Act, 53 Pa.C.S.A. § 2301, *et. seq.*, by and between the County of Dauphin, Pennsylvania (hereinafter referred to as “Dauphin County”), a County of the third class having its principal office at the Office of the County Commissioners, 4<sup>th</sup> floor, Dauphin County Administration Building, 2 South Second Street, Harrisburg, Pennsylvania 17101, and the County of Lebanon (hereinafter referred to as “Lebanon County”), a county of the fifth class, having its principal office at the Office of the County Commissioners, 400 South 8<sup>th</sup> Street, Lebanon, Pennsylvania 17042, (hereinafter collectively referred to as “the Counties”); to wit.

**WHEREAS**, the Pennsylvania Intergovernmental Cooperation Act, 53 Pa.C.S.A. § 2301, *et. seq.*, authorizes two or more “local governments” in this Commonwealth to jointly cooperate in the exercise or in the performance of their respective governmental functions, powers or responsibilities, 53 Pa.C.S.A. § 2303(a), and to enter into a written agreement for intergovernmental cooperation with or delegate any functions, powers or responsibilities to another local government upon the passage of an ordinance or resolution by its governing body; and

**WHEREAS**, the Counties are defined by the Intergovernmental Cooperation Act as “local governments”, 53 Pa.C.S.A. §2302; and

**WHEREAS**, the Consolidated County Assessment Law, 53 Pa.C.S.A. § 8801, *et. seq.*, authorizes County assessment offices to assess real property and set a valuation, 53 Pa.C.S.A. §8842, and to give notice of any change in the assessed value of a property to the taxing districts in which the assessed property is located, 53 Pa.C.S.A. § 8846; and

**WHEREAS**, a specific singular parcel of real estate located at the street address of 390 North Lingle Road, Palmyra, Pennsylvania 17033, is bisected by the Dauphin County and Lebanon County boundary line and is known by the respective parcel identifiers as Dauphin County parcel number 24-007-228-000-0000 and Lebanon County parcel number 28-2286908-356848-0000 (hereinafter referred to as the “Parcel”) and upon said Parcel a building (hereinafter referred to as “the Structure”) has been constructed that is subtended by the Dauphin County and Lebanon County boundary line; and

**WHEREAS**, the Counties have considered the issue of taxation and administrative inconvenience of individually assessing and valuing each respective county percentage of the bisected single parcel described *supra* and thus desire to utilize the Intergovernmental Cooperation Act to set forth in writing items of administrative simplification through certain understandings and delegations.

**NOW THEREFORE**, in consideration of the mutual promises made herein, the Counties, intending to be legally bound, hereby agree as follows:

### 1. Recitals.

The above recitals are incorporated herein by reference.

**5. Miscellaneous.**

- A. In the event of a tax assessment appeal, such appeal shall be filed before the Dauphin County Board of Assessment Appeals, and any appeal filed therefrom shall be to the Dauphin County Court of Common Pleas, thereby assuring that a single determination of market value/appraised value shall be made consistent with the underlying terms of this Agreement. All costs, expenses and fees of any such appeal shall be shared 55% Dauphin County and 45% Lebanon County in accordance with the allocation set forth above.
- B. It shall be the duty of Dauphin County to maintain all original Agreements. They shall be filed in the Office of the Prothonotary of Dauphin County. Notice of this filing shall be provided by the Dauphin County to Lebanon County.
- C. This Agreement shall continue in effect until either County gives the other County sixty (60) days written notice of termination.
- D. This Agreement may be enforced in either the Court of Common Pleas of Dauphin County or the Court of Common Pleas of Lebanon County and shall be interpreted under the laws of the Commonwealth of Pennsylvania.
- E. This Agreement may be signed in multiple counterparts.

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