

ESTATE AND TRUST NOTICES

Notice is hereby given that, in the estates of the decedents set forth below, the Register of Wills has granted letters testamentary or of administration to the persons named. Notice is also hereby given of the existence of the trusts of the deceased settlors set forth below for whom no personal representatives have been appointed within 90 days of death. All persons having claims or demands against said estates or trusts are requested to make known the same, and all persons indebted to said estates or trusts are requested to make payment, without delay, to the executors or administrators or trustees or to their attorneys named below.

FIRST PUBLICATION**BENDL, ALFRED J.,** dec'd.

Late of the Township of Bethlehem, Northampton County, PA

Executor: Dale Grube, 3820 Spear Street, Bethlehem, PA 18020

Attorneys: Peters, Moritz, Peischl, Zulick, Landes & Brienza, LLP, 1 South Main Street, Nazareth, PA 18064

BUGAY, STEFFIE MARY, dec'd.

Late of Bethlehem Twp., Northampton County, PA

Executor: Paul J. Bugay c/o Donna J. Wengiel, Esquire, Stuckert & Yates, Two N. State St., Newtown, PA 18940

Attorneys: Donna J. Wengiel, Esquire, Stuckert & Yates, Two N. State St., Newtown, PA 18940

DELUCIA, THEODORE EDWARD, dec'd.

Late of the Borough of Northampton, Northampton County, PA

Executrix: Jane Delucia Fisher c/o David B. Schwartz, Esquire, Goodman Schwartz & Shaw LLC, 514 Fullerton Avenue, Suite 2, Whitehall, PA 18052

Attorneys: David B. Schwartz, Esquire, Goodman Schwartz & Shaw LLC, 514 Fullerton Avenue, Suite 2, Whitehall, PA 18052

FRABLE, VERA F., dec'd.

Late of the Township of Plainfield, Northampton County, PA
Co-Executors: Eileen Gold and Scott Beahm c/o David B. Schwartz, Esquire, 514 Fullerton Avenue, Suite 2, Whitehall, PA 18052

Attorney: David B. Schwartz, Esquire, 514 Fullerton Avenue, Suite 2, Whitehall, PA 18052

LABARRE, SHIRLEY L., dec'd.

Late of the Township of Washington, Northampton County, PA
Executrix: Jacquelyn Lea Brinker c/o David J. Ceraul, Esquire, 22 Market Street, P.O. Box 19, Bangor, PA 18013-0019
Attorney: David J. Ceraul, Esquire, 22 Market Street, P.O. Box 19, Bangor, PA 18013-0019

MANOWAY, MARIE ANN, dec'd.

Late of the Township of Plainfield, Northampton County, PA
Executrix: Janice Ann Villare c/o David J. Ceraul, Esquire, 22 Market Street, P.O. Box 19, Bangor, PA 18013-0019

Attorney: David J. Ceraul, Esquire, 22 Market Street, P.O. Box 19, Bangor, PA 18013-0019

McLAUGHLIN, ANDREW J., III, dec'd.

Late of Lehigh Township, Walnutport, Northampton County, PA

Executor: Scott S. McLaughlin
c/o Stephen A. Strack, Esquire,
Steckel and Stopp LLC, 125 S.
Walnut Street, Suite 210, Slat-
ington, PA 18080

Attorneys: Stephen A. Strack,
Esquire, Steckel and Stopp LLC,
125 S. Walnut Street, Suite 210,
Slatington, PA 18080

McNAMARA, CONSTANCE J.,
dec'd.

Late of the Township of Lower
Mount Bethel, Northampton
County, PA

Executor: Timothy M.
McNamara, 1079 Klausz Road,
Bangor, PA 18013

Attorneys: James L. Pfeiffer,
Esquire, Pfeiffer & Bruno, P.C.,
P.O. Box 468, Easton, PA 18044-
0468

MESSINGER, TOMMY JAMES,
dec'd.

Late of the Township of Plain-
field, Northampton County, PA
Administrators: Carol L.
Messinger and Melvin F.
Messinger c/o Robert V. Littner,
Esquire, Littner, Deschler &
Littner, 512 North New Street,
Bethlehem, PA 18018

Attorneys: Robert V. Littner,
Esquire, Littner, Deschler &
Littner, 512 North New Street,
Bethlehem, PA 18018

MOYER, CLARENCE LINDY a/k/a
CLARENCE LINDY MOYER,
dec'd.

Late of Glendon, Northampton
County, PA

Executrix: Shirley E. Weikel c/o
Fitzpatrick Lentz & Bubba, P.C.,
4001 Schoolhouse Lane, P.O.
Box 219, Center Valley, PA
18034-0219

Attorneys: Fitzpatrick Lentz &
Bubba, P.C., 4001 Schoolhouse

Lane, P.O. Box 219, Center
Valley, PA 18034-0219

SZOKE, ANDREW J., dec'd.

Late of the Borough of Bangor,
Northampton County, PA

Executrix: Wanda Roberts, 228
Miller Street, Bangor, PA 18013
Attorneys: Matthew J. Goodrich,
Esquire, Karasek Law Offices,
L.L.C., 641 Market Street,
Bangor, PA 18013

VENEZIA, MICHAEL J., JR., dec'd.

Late of the Borough of Nazareth,
Northampton County, PA

Executrix: Christina Venezia
Wood c/o George M. Vasiliadis,
Esquire, Vasiliadis & Associates,
2551 Baglyos Circle, Suite A-14,
Bethlehem, PA 18020

Attorneys: George M. Vasiliadis,
Esquire, Vasiliadis & Associates,
2551 Baglyos Circle, Suite A-14,
Bethlehem, PA 18020

SECOND PUBLICATION

BRAIDEN, ROBERT L., dec'd.

Late of Easton, Northampton
County, PA

Co-Executors: Robert L. Braiden,
David L. Kemp and Martin T.
Curley c/o Steven B. Molder,
Esquire, 904 Lehigh St., Easton,
PA 18042

Attorney: Steven B. Molder,
Esquire, 904 Lehigh St., Easton,
PA 18042

GROMAN, ELIZABETH E., dec'd.

Late of the Township of
Bethlehem, Northampton
County, PA

Administrator c.t.a.: Ralph
Marlin Engler c/o Alfred S.
Pierce, Esquire, Pierce & Steirer,
LLC, 124 Belvidere Street,
Nazareth, PA 18064

Attorneys: Alfred S. Pierce,
Esquire, Pierce & Steirer, LLC,

124 Belvidere Street, Nazareth,
PA 18064

HAMILTON, EVELYN ANNA, dec'd.

Late of the Township of
Bethlehem, Northampton
County, PA

Executrix: Laura L. Mercado c/o
William P. Leeson, Esquire, 70
East Broad Street, P.O. Box
1426, Bethlehem, PA 18016-
1426

Attorney: William P. Leeson,
Esquire, 70 East Broad Street,
P.O. Box 1426, Bethlehem, PA
18016-1426

HEILMAN, PATRICIA A., dec'd.

Late of the Township of Palmer,
Northampton County, PA

Executor: Robert E. Heilman, Jr.
c/o Daniel E. Cohen, Attorney,
Seidel, Cohen, Hof & Reid, L.L.C.,
3101 Emrick Blvd., Suite 205,
Bethlehem, PA 18020

Attorneys: Daniel E. Cohen,
Attorney, Seidel, Cohen, Hof &
Reid, L.L.C., 3101 Emrick Blvd.,
Suite 205, Bethlehem, PA 18020

HOLT, BETTY E., dec'd.

Late of the Township of Hanover,
Northampton County, PA

Executrices: Jill E. Rupp and
Dyanne E. Holt c/o William P.
Leeson, Esquire, 70 East Broad
Street, P.O. Box 1426, Bethlehem,
PA 18016-1426

Attorney: William P. Leeson,
Esquire, 70 East Broad Street,
P.O. Box 1426, Bethlehem, PA
18016-1426

LORRAH, MARGARET S., dec'd.

Late of the Borough of Heller-
town, Northampton County, PA
Executor: Dean M. Lorrach, 2722
Keystone Street, Bethlehem, PA
18020

Attorney: Paul J. Harak, Esquire,
1216 Linden Street, P.O. Box
1409, Bethlehem, PA 18016

McNALLY, NANCY L., dec'd.

Late of the City of Easton,
Northampton County, PA

Executrix: Cheryl A. Foust c/o
Michael J. Vargo, Esquire, 680
Wolf Avenue, Easton, PA 18042
Attorney: Michael J. Vargo,
Esquire, 680 Wolf Avenue,
Easton, PA 18042

MILLER, ROSEANNE B., dec'd.

Late of Bethlehem, Northampton
County, PA

Executrix: Pauline Mary
Nemchik a/k/a Pauline Nemchik
c/o Vaughn A. Terrinoni,
Esquire, 3976 Township Line
Road, Bethlehem, PA 18020

Attorney: Vaughn A. Terrinoni,
Esquire, 3976 Township Line
Road, Bethlehem, PA 18020

PARTON, NANCY JOY NELSON,
dec'd.

Late of Bethlehem, Northampton
County, PA

Executrix: N. Joy Parton c/o
Timothy J. Duckworth, Esquire,
Mosebach, Funt, Dayton &
Duckworth, P.C., 2045 Westgate
Drive, Suite 404, Bethlehem, PA
18017

Attorneys: Timothy J.
Duckworth, Esquire, Mosebach,
Funt, Dayton & Duckworth,
P.C., 2045 Westgate Drive, Suite
404, Bethlehem, PA 18017

WARNER, CAROL L., dec'd.

Late of the Township of Forks,
Northampton County, PA

Executrix: Dawn M. Davis c/o
Goudsouzian & Associates, 2940
William Penn Highway, Easton,
PA 18045-5227

Attorneys: Goudsouzian & Associates, 2940 William Penn Highway, Easton, PA 18045-5227

WERKHEISER, STEVEN E., dec'd.

Late of the Borough of Nazareth, Northampton County, PA

Administratrix: Debra Louise Thompson c/o Scott R. Steirer, Esquire, Pierce & Steirer, LLC, 124 Belvidere Street, Nazareth, PA 18064

Attorneys: Scott R. Steirer, Esquire, Pierce & Steirer, LLC, 124 Belvidere Street, Nazareth, PA 18064

THIRD PUBLICATION

BEAN, RITA V., dec'd.

Late of Bethlehem, Northampton County, PA

Executrix: Frances J. Tilley, 183 Stagecoach Dr., Marshfield, MA 02050

Attorneys: Karen M. Stockmal, Esquire, KMS Law Offices, LLC, 1055 Westlakes Dr., Ste. 160, Berwyn, PA 19312

GRAVER, STANLEY G., JR., dec'd.

Late of East Allen Township, Bethlehem, Northampton County, PA

Executor: Stanley G. Graver, III c/o Charles W. Stopp, Esquire, Steckel and Stopp LLC, 125 S. Walnut Street, Suite 210, Slatington, PA 18080

Attorneys: Charles W. Stopp, Esquire, Steckel and Stopp LLC, 125 S. Walnut Street, Suite 210, Slatington, PA 18080

KEATING, HELEN L., dec'd.

Late of Hanover Township, Northampton County, PA

Administratrix: Carol L. Rooney c/o Douglas J. Tkacik, Esquire,

18 East Market Street, P.O. Box 30, Bethlehem, PA 18016-0030
Attorney: Douglas J. Tkacik, Esquire, 18 East Market Street, P.O. Box 30, Bethlehem, PA 18016-0030

KEATING, JOSEPH F., dec'd.

Late of Hanover Township, Northampton County, PA

Administratrix: Carol L. Rooney c/o Douglas J. Tkacik, Esquire, 18 East Market Street, P.O. Box 30, Bethlehem, PA 18016-0030
Attorney: Douglas J. Tkacik, Esquire, 18 East Market Street, P.O. Box 30, Bethlehem, PA 18016-0030

MACK, JOAN E., dec'd.

Late of the Township of Plainfield, Northampton County, PA

Co-Executors: Jonathan Mack and Jennifer Kenney c/o Goudsouzian & Associates, 2940 William Penn Highway, Easton, PA 18045-5227

Attorneys: Goudsouzian & Associates, 2940 William Penn Highway, Easton, PA 18045-5227

MackEWEN, KATHY A., dec'd.

Late of the City of Bethlehem, Northampton County, PA

Administratrix: Kayla Erin MacKewen c/o Robert V. Littner, Esquire, Littner, Deschler & Littner, 512 North New Street, Bethlehem, PA 18018

Attorneys: Robert V. Littner, Esquire, Littner, Deschler & Littner, 512 North New Street, Bethlehem, PA 18018

MILLER, MARLENE J., dec'd.

Late of Bethlehem Township, Northampton County, PA

Administratrix: Eileen C. Sunday c/o Vaughn A. Terrinoni,

Esquire, 3976 Township Line Road, Bethlehem, PA 18020
 Attorney: Vaughn A. Terrinoni, Esquire, 3976 Township Line Road, Bethlehem, PA 18020

PERRY, JUDITH A., dec'd.

Late of Easton, Northampton County, PA

Executrix: Tina M. Boncher a/k/a Tina M. Galion, 288 Cold Spring Dr., Jim Thorpe, PA 18229

REPH, DANIEL R., dec'd.

Late of Lehigh Township, Northampton County, PA

Executrix: Patricia Ann Fazio, 1616 Liberty Street, Apt. 702, Allentown, PA 18102

Attorneys: Matthew G. Schnell, Esquire, Strubinger Law, P.C., 505 Delaware Avenue, P.O. Box 158, Palmerton, PA 18071-0158

SHANNON, NORENE C., dec'd.

Late of the City of Easton, Northampton County, PA

Administratrix c.t.a.: Gail Weiner Shearer, Esquire

Attorney: Gail Weiner Shearer, Esquire, 70 E. Broad Street, P.O. Box 1426, Bethlehem, PA 18016-1426

NOTICES OF NONPROFIT INCORPORATION

NOTICE IS HEREBY GIVEN that Articles of Incorporation—Nonprofit have been filed with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, PA on or about September 13, 2018 for:

STAR WELLNESS CENTER, INC.
 511 E. 3rd Street, Suite 202, Bethlehem, PA 18015.

The corporation has been incorporated under the provisions of the Pennsylvania Nonprofit Corporation Law of 1988, as amended.

Oct. 4

TOWPATH ESTATES COMMUNITY ASSOCIATION

has been incorporated under the provisions of the Nonprofit Corporation Law of 1988, as amended, for the purposes as follows: to manage, maintain, care for, preserve and administer a planned community to be known as the Towpath Estates Community Association located in Allen Township, Northampton County, Pennsylvania.

CARL N. WEINER, ESQUIRE
 HAMBURG, RUBIN, MULLIN,
 MAXWELL & LUPIN, P.C.

375 Morris Road
 P.O. Box 1479
 Lansdale, PA 19446-0773

Oct. 4

FICTITIOUS NAME REGISTRATION NOTICES

An application for registration of the fictitious name:

MARQOPE

534 N. Circle, Bethlehem, PA 18018 has been filed in the Department of State at Harrisburg, PA, file date August 22, 2018 pursuant to the Fictitious Names Act, Act 1982-295. The names and addresses of the people who are parties to the registration are Jorge Marquez, Jr., 534 N. Circle, Bethlehem, PA 18018 and Vasilios Pope, 200 Mickley Run, Whitehall, PA 18052.

Oct. 4

NOTICE IS HEREBY GIVEN that an application for Registration of Fictitious Name was filed in the Department of State of the Commonwealth of Pennsylvania on September 13, 2018 for:

PIE+TART

at: 444 Northampton St., Easton, PA 18042.

The names and addresses of the individuals interested in the business are Lisa J. Yelagin at 690 Wolf Ave.,

Easton, PA 18042 and Anne Gerr at 293 Myler Rd., Bloomsbury, NJ 08804.

This was filed in accordance with 54 Pa. C.S. 311.

Oct. 4

An application for registration of the fictitious name:

**RAVEN EDITIONS
FINE ART PUBLICATIONS**

1390 Morgan Hill Road, Easton, PA 18042 has been filed in the Department of State at Harrisburg, PA, file date August 20, 2018 pursuant to the Fictitious Names Act, Act 1982-295. The name and address of the person who is a party to the registration are Curlee Holton, 1390 Morgan Hill Road, Easton, PA 18042.

Oct. 4

**CORPORATE FICTITIOUS NAME
REGISTRATION NOTICE**

NOTICE IS HEREBY GIVEN that an application for registration of the assumed name:

**FAULKNER CADILLAC
OF BETHLEHEM**

for the conduct of business in Northampton County, Pennsylvania, with the principal place of business being: 298 Stoke Park Road, Bethlehem, PA 18017 was made to the Department of State of Pennsylvania at Harrisburg, Pennsylvania, on August 16, 2018, pursuant to 54 Pa. C.S. §311. The name of the entity owning or interested in the said business is Faulkner Motors of Bethlehem, Inc.

McNEES WALLACE & NURICK LLC
100 Pine Street
P.O. Box 1166
Harrisburg, PA 17108-1166

Oct. 4

**CERTIFICATE OF AUTHORITY
NOTICE**

SCOTT QUALITY PRODUCTS INC., a corporation organized under the laws of the state of Arkansas, has

applied for registration in Pennsylvania under the provisions of Chapter 4 of the Associations Code. The address of its principal office under the laws of the jurisdiction of formation is 701 E. Fordyce St., England, AR 72046 and the address of its proposed registered office in this Commonwealth is 1024 Belvidere Corner Rd., Mt. Bethel, PA 18343.

ROBERT H. JACOBS, ESQUIRE
400 Northampton Street
Suite 408
Easton, PA 18042

Oct. 4

NOTICE OF DISSOLUTION

NOTICE IS HEREBY GIVEN to all creditors and claimants of **1948FC Inc.**, a Pennsylvania business corporation, that a proposal has been duly adopted by the corporation's shareholders and directors that the corporation be voluntarily dissolved and that the board of directors is now engaged in winding up and settling the affairs of the corporation under the provisions of Section 1975 of the Business Corporation Law of 1988. All creditors and claimants of the corporation desiring to make a claim must present any claims by December 3, 2018, in writing, to 801 Church Lane, Easton, PA 18040, and include sufficient information to inform the corporation of the identity of the claimant and the substance of the claim. Any claim not received by the aforementioned deadline will be barred. The corporation or a successor entity may make distributions to other claimants and the shareholders of the corporation or other interested persons without further notice to any claimants.

Steven R. Follett
Chief Executive Officer
and President
Oct. 4

NOTICE FOR CHANGE OF NAME

NOTICE IS HEREBY GIVEN that on August 24, 2018, the Petition of Michael Marquis Alexander Perry was filed in Northampton County Court of Common Pleas at No. C-48-CV-2018-07951, seeking to change the name of Petitioner from Michael Marquis Alexander Perry to Madalyn Rios. The Court has fixed Friday, November 2, 2018, at 9:00 a.m., in Courtroom #4 at the Northampton County Courthouse as the date for hearing of the Petition. All persons interested in the proposed change of name may appear and show cause, if any they have, why the prayer of the Petitioner should not be granted.

Oct. 4

MISCELLANEOUS LEGAL NOTICE

BOROUGH OF ROSETO
ORDINANCE NO. 440
AN ORDINANCE OF THE
BOROUGH OF ROSETO,
COUNTY OF NORTHAMPTON
AND COMMONWEALTH OF
PENNSYLVANIA, ESTABLISHING A
VOLUNTEER SERVICE CREDIT
PROGRAM; ENACTING TAX
CREDITS FOR VOLUNTEER
MEMBERS OF VOLUNTEER
FIRE COMPANIES AND
NONPROFIT EMERGENCY
MEDICAL SERVICE AGENCY; AND
ESTABLISHING ADMINISTRATIVE
PROCEDURES AND APPEALS
BE IT ORDAINED AND ENACTED,
AND IT IS HEREBY ORDAINED AND
ENACTED by the Council of the
Borough of Roseto, County of
Northampton and Commonwealth of
Pennsylvania.

SECTION 1. DEFINITIONS.

The following words and phrases when used in this ordinance shall have the meanings given to them in this section unless the context clearly indicates otherwise.

“Active Volunteer.” A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program.

“Eligibility Period.” The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

“Emergency Responder.” A volunteer who responds to an emergency call with one of the entities listed under Section 2(c).

“Emergency Response Call.” Any emergency call to which a volunteer responds, including travel directly from and to a volunteer’s home, place of business or other place where he/she shall have been when the call was received.

“Qualified Real Property.” A residential real property owned and occupied as the domicile of an active volunteer.

“Volunteer.” A member of a volunteer fire company or a nonprofit emergency medical service agency.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

A) Establishment. The Borough of Roseto, Pennsylvania hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community’s volunteer fire companies and nonprofit emergency medical service agencies.

B) Program Criteria. The Board shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

(1) The number of emergency response calls to which a volunteer responds.

(2) The level of training and participation in formal training and drills for a volunteer.

(3) The total amount of time expended by a volunteer on administrative and other support services, including but not limited to:

(i) fundraising
(ii) providing facility or equipment maintenance

(iii) financial bookkeeping

(4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a nonprofit emergency medical service agency.

(5) The total number of years the volunteer has served.

C) Eligible Entities. The Volunteer Service Credit Program is available to residents of the Borough who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to the Borough of Roseto, Pennsylvania:

(1) They may be eligible by volunteering in any Sector 3 fire company.

(2) Blue Valley Rescue Squad (nonprofit emergency medical service agency).

D) Eligibility Period. A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under Section 3.

(1) For 2018, the eligibility period under the Volunteer Service Credit Program shall run from January 1, 2018 until December 31, 2018.

(2) For 2018, and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st, annually.

E) Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2(c) shall keep specific records

of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Borough Council, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the Borough a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Borough no later than February 28th of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities. [Note: Act 172 states the eligibility list must be transmitted to the township no later than 45 days before the tax notice is sent. Tax notices could be sent as early as January 15th.]

F) Application. Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their chief or supervisor. The chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Borough manager. Applications shall not be accepted by the township after April 1st of each year.

G) Municipal Review. The Borough manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Roseto Borough Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Roseto Borough Council shall be issued a tax credit certificate by the Borough manager.

H) Official Tax Credit Register. The Borough shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Borough manager shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) Borough Council;
- (2) Chief of the volunteer fire company(ies);
- (3) Chief or supervisor of the nonprofit emergency medical services agency(ies);

(4) Tax officer for the township Tax Collection District. [Note: If Earned Income Tax Credit is enacted.]

1) Injured Volunteers.

(1) An emergency responder that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under Section 2(c).

(2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 2 stating that their injury prevents them from performing duties to qualify as an active volunteer. In such a case, the injured emergency responder shall be deemed an active volunteer for that tax year.

(3) An injured emergency responder shall annually submit the application required under Section 2, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer

for a maximum of five consecutive tax years.

SECTION 3. REAL PROPERTY TAX CREDIT.

A) Tax Credit. Each active volunteer who has been certified under Roseto Borough Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% [Note: Act 172 limits the percentage to 20%] of the borough tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

B) Claim.

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the borough's real estate tax levy. The tax credit shall be administered as a refund by the borough manager. An active volunteer shall file the following with the borough manager [Note: This may include the township's general fund millage and special tax levies]:

(i) A true and correct receipt from the township real estate tax collector of the paid township real property taxes for the tax year which the claim is being filed.

(ii) The tax credit certificate.

(iii) Photo identification.

(iv) Documentation that the tax paid was for qualified real property as defined in this ordinance.

(2) If the active volunteer provides all documents required under this subsection, the borough manager shall issue the tax refund to the active volunteer within 5 weeks.

C) Rejection of the Tax Credit Claim.

(1) The borough manager shall reject the claim for a borough real property tax credit if the taxpayer fails to provide the documents required under subsection (B)(1).

(2) If the borough manager rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 5.

(3) Taxpayers shall have 30 days to appeal the decision of the borough manager.

SECTION 4. APPEALS.

B) Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 4 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals under Section 4 shall follow the provisions of 2 Pa. C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa. C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

SECTION 5. SEVERABILITY.

In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Borough of Roseto that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

SECTION 6. EFFECTIVE DATE.

This ordinance shall be effective

_____.
Enacted into an Ordinance and passed at the Borough of Roseto, County of Northampton, Pennsylvania this ___ day of September, 2018.

Enacted into an Ordinance this ___ day of September, 2018.

ATTEST:

/s/Cathy Martino
Cathy Martino, Borough Manager
THE BOROUGH OF ROSETO

/s/Nicholas Martino, Jr.
Nicholas Martino, Jr.,
President of Borough Council
APPROVED this ___ day of September, 2018.

/s/Cathy Martino
Cathy Martino, Borough Manager
/s/Joseph Angelini
Joseph Angelini, Mayor

Roseto Borough Guideline for the Act 172 of 2016

1) Effective date will be January 1, 2018.

2) First rebate will be available after February 15, 2019 based on 2018 qualification and 2018 tax rate.

3) Rebate will be 20% of actual taxes paid, up to a maximum of 20% of base rate, annually.

4) Rebate check will be paid only if the current year's taxes are paid on or before August 1 (to get a rebate in Feb. 2019 the 2018 taxes would have to be paid by August 1, 2018).

5) In order to qualify for this Roseto Rebate all of the following must be met:

a. Must live and own the property in Roseto that the tax rebate qualifies for.

b. Must meet the Borough of Roseto qualifications as an active fire official:

i. Fire company's annual dues paid by February 1 of the year rebate is for.

ii. 50% attendance over the course of the qualifying year.

- 1. Training
- 2. Meetings
- 3. Fund Raisers

4. Dispatched Calls

5. All activities will need to have sign in sheets to show attendance records.

6) Fire Chief will be responsible to give to the Roseto Borough Manager a signed document with all Fire Fighters that qualify for the rebate. Any falsifying of this document will

be rejected by Borough Manager and Borough Council.

7) In order to receive rebate each fire fighter must submit an official request to the Borough Manager on or before February 15 (credit for the 2018 year would need the letter by Feb. 15, 2019).

Oct. 4