

Chapter 90

REFUNDS

§ 90-1. Procedure.

[HISTORY: Adopted by the Borough Council of the Borough of Heidelberg 6-21-1983 by Ord. No. 367, approved 6-21-1983. Amendments noted where applicable.]

§ 90-1. Procedure.

Under and pursuant to the authority granted to it by the Local Tax Enabling Act,¹ whenever any person or corporation of this commonwealth has paid or caused to be paid, or hereafter pays or causes to be paid, into the treasury of the Borough of Heidelberg, directly or indirectly, voluntarily or under protest, any tax of any sort, license fee, penalties, fines or other moneys to which the political subdivision is not legally entitled, then in such cases the Tax Collector and/or the borough shall make no refund unless they are served with a written and verified claim for refund of the payment, said written claim to be filed with the Tax Collector or with the borough within two years after the date of the payment of the sum involved with proper approved payment.

¹ Editor's Note: See 53 P.S. § 6901 et seq.