Eastburn and Gray, PC
Attorneys at Law

Jennifer Walters Brown

Jennifer Walters Brown
Doylestown, Pennsylvania
jbrown@eastburngray.com
Phone: (610) 234-3958
Fax: (215) 345-9142
Web: www.eastburngray.com

Practice Areas
Municipal Law
Taxation

Biography

Jennifer Walters Brown started her career working in the complex commercial litigation practice group in a large law firm in Philadelphia. Since 1996, however, Jenny has focused her practice exclusively on municipal business tax enforcement.

When municipalities are seeing their revenues stagnate and their expenditures rise, Jenny understands the critical importance of ensuring that existing business taxes are enforced and collected before considering the imposition of new taxes or increased tax rates. As a Commissioner in Lower Merion Township, Jenny required the design and implementation of a new business tax collection program that went into full force in 2008 and has resulted in tens of millions of tax dollars having been collected that would not have been collected without the program.

As a municipal tax solicitor, Jenny assists municipal finance departments, auditors, and outside collectors with enforcement and collection of Business Privilege Taxes, Mercantile Taxes, Local Services Taxes, Amusement Taxes, and other Act 511 taxes. She provides legal advice for municipalities regarding the application and enforcement of local business taxes. She has drafted Business Tax Regulations and updated Regulations for many taxing authorities across Pennsylvania.

As a municipal tax solicitor, Jenny's job is also to ensure that existing business taxes are properly enforced and collected. Her involvement has ranged from representing municipal interests in discrete cases, to implementing entirely new enforcement procedures and programs. Jenny advises on all matters related to business tax ordinances and regulations, and works with the Tax Departments and Auditors in a team approach toward fair, effective and efficient enforcement of local tax ordinances. Jenny routinely renders legal opinions on the taxability of various businesses and categories of receipts, advises the Tax Departments and Auditors, enforces local business tax ordinances, collects delinquent taxes, and represents those townships in Act 50 tax appeal hearings.

Jenny has served as Local Tax Hearing Officer for numerous townships and cities. As such, Jenny hears appeals and renders decisions on tax petitions relating to Business Privilege and Mercantile Taxes. Jenny has also served as counsel to a number of Act 511 Local Tax Review Boards. In that capacity, she advises the Boards and drafts the decisions and opinions issued by those Boards.

On occasion, especially where municipalities have overreached

and fairness requires an experienced municipal tax attorney on the taxpayer's side, Jenny will represent private businesses in local business privilege and mercantile tax matters.

Jenny has successfully collected millions of dollars in unpaid business taxes for her municipal clients.

Education

Ms. Brown received her J.D., cum laude, from Temple University School of Law in Philadelphia and her B.A. from Middlebury College in Middlebury, Vermont.

Bar Admissions

- Supreme Court of Pennsylvania
- United States District Court for the Eastern District of Pennsylvania
- United States District Court for the Middle District of Pennsylvania
- United States Court of Appeals for the Third Circuit
- Pennsylvania

Professional Organizations

Ms. Brown is a member of the Pennsylvania Bar Association, the Montgomery Bar Association and the Pennsylvania Business Privilege and Mercantile Tax Collector's Association.

Volunteer and Community Work

- Gladwyne Civic Association Director, 2003 - 2006
- Lower Merion Cable Television Advisory Committee, 2003 – 2006
- Lower Merion Township Commissioner, 2006 – 2015

Speaking/Presentations

- Ethics in the Context of Tax Enforcement and Collection – With Great Power Comes Great Responsibility – September 2023
- Nexus in a Non-Traditional Business World and Receipts in a World with More Complicated Accounting – October 2021
- Local Taxation of the Oil and Gas Industry; How to Apply Local Taxes to Limited Liability Companies – October 2016
- Impacts of Senate Bill 405 on Municipal Business Tax Regulations – October 2012
- Moderator: How Does Your Tax Office Handle Various Tax Situations? – October 2010
- How to Improve Revenue Performance Without Increasing Tax Rates or Imposing New Taxes – October 2009
- The Effects of the Supreme Court's Rendina Decision on Local Business Taxes – June, 2008 and October, 2008
- Tax Litigation – the Who, What, Where, When and Why of Local Tax Litigation – October, 2001
- Validity Challenges to Tax Ordinances and Declaratory Judgment Actions – how to best prepare your municipality while steering clear of the Local Tax Reform Act – October, 2000
- Raising Revenue, Act 50 and Act 511 – How your municipality might be affected, what you can do to prepare for a potential

decrease in property tax revenue, and the benefits of properly and uniformly enforcing business taxes – oh and by the way, the Pennsylvania Constitution requires it! - October 1999