

City of Philadelphia



Council of the City of Philadelphia
Office of the Chief Clerk
Room 402, City Hall
Philadelphia

(Resolution No. 160831)

RESOLUTION

Recognizing and Honoring Nicholas Panarella, Jr., Esquire.

WHEREAS, Nicholas Panarella, Jr. is a champion for veterans and active duty military in Philadelphia and across our nation; and

WHEREAS, Panarella is a Philadelphia attorney who has distinguished himself as a leading expert in municipal tax collection and other areas of practice; and

WHEREAS, Panarella's current involvement is with the National Association of Christian Churches Disaster Services, which facilitates disaster relief throughout the United States. He is involved in all legal matters for the organization, including fundraising and tax compliance; and

WHEREAS, Panarella is an elected member serving his second term on the National Board of Officers of the Special Forces Association, which is a 501 (c) (19) non-profit organization comprised of over 9,750 active and retired US Army Special Forces soldiers, also known as "Green Berets"; and

WHEREAS, Panarella is a decorated Vietnam War combat veteran who served our nation in the United States Army Special Forces. Panarella was an Infantry Officer (11A) and Special Forces Officer (18A) with consecutive overseas tours in Central America and the Republic of Vietnam. Among his awards and qualifications are the Combat Infantryman's Badge, Basic Parachutist Badge and foreign "Jump Wings" from the Republic of Vietnam and Italy; and

WHEREAS, Nicholas Panarella, Jr. attended La Salle College in Philadelphia, graduating in 1967 with a Bachelor's degree in Political Science. He then received a Pennsylvania Secondary Teaching Certification from Millersville State College in 1970. Panarella received his J.D. from the New England School of Law in Boston in 1973; and

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WHEREAS, Panarella served the City of Philadelphia as an Assistant City Solicitor and handled Appeals and Special Litigation, headed the Civil Service and Workman Compensation Unit, and was Counsel to the County Board of Elections; and

WHEREAS, Panarella's legal work at law firms Donatucci and Panarella and Barsky, Golden and Remick included over 100 jury trials. He later started his own practice, Law Offices of Nicholas Panarella, along with two employees and collaborated with a business subsidiary to grow his firm to over 250 professional and administrative employees; and

WHEREAS, From 1994 to 2001, Panarella owned Municipal Tax Bureau, a full service tax and enforcement private company, which developed and led the implementation of innovative, privatized tax services. His company offered services including tax processing, delinquent tax collection, taxpayer discovery, and audits. Panarella's clients included the cities of Philadelphia, Detroit, New Orleans, and Chester, along with the States of New Jersey, Oklahoma, and Massachusetts; and

WHEREAS, Panarella implemented two successful City of Philadelphia tax compliance programs, the first being a twenty-year program compelling non-resident federal civilian employees to comply with and pay the City's Wage Tax. The second was to compel all segments of professional sports to comply with the Philadelphia Tax Code; and

WHEREAS, Panarella served as Legal Counsel to the Board of Claims for the Commonwealth of Pennsylvania, which handles all contractual disputes against the Commonwealth. Panarella drafted all opinions issued by the Board in areas related to construction claims litigation; and

WHEREAS, In 2011, Panarella's 11-year fight against an incorrect prosecution was successful when the United States Supreme Court held that the statutory interpretation which formed the basis for Panarella's indictment was unconstitutional. Having been fully exonerated, Panarella was retroactively reinstated to the practice of law in New Jersey and Pennsylvania; now, therefore, be it

RESOLVED, BY THE COUNCIL OF THE CITY OF PHILADELPHIA, That we hereby recognize and honor Nicholas Panarella, Jr., Esquire.

FURTHER RESOLVED, That an Engrossed copy of this resolution be presented to Nicholas Panarella, Jr., evidencing the sincere respect of this legislative body.

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CERTIFICATION: This is a true and correct copy of the original Resolution, Adopted by the Council of the City of Philadelphia on the twenty second of September, 2016.

Darrell L. Clarke
PRESIDENT OF THE COUNCIL

Michael A. Decker
CHIEF CLERK OF THE COUNCIL

Introduced by: Councilmember Oh

Sponsored by: Councilmembers Oh, Domb, Greenlee, Jones, Henon, Blackwell, Parker, Johnson, Green, Taubenberger, Quiñones Sánchez, O'Neill, Bass and Reynolds Brown