CONEWAGO TOWNSHIP
ADAMS COUNTY

RESOLUTION NO. 2022-P

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CONEWAGO TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA, IMPLEMENTING THE PROPERTY TAX PENALTY WAIVER PROVISIONS OF ACT 57 OF 2022 TO ESTABLISH A PROCEDURE FOR WAIVING ADDITIONAL CHARGES ASSESSED AGAINST A TAXPAYER WHO FAILS TO PAY REAL ESTATE TAXES IN A TIMELY MANNER DUE TO FAILURE TO RECEIVE NOTICE

WHEREAS, Section 3205 of the Second Class Township Code, 53 P.S. § 65101, *et seq.*, authorizes the Township Board of Supervisors to levy taxes upon all real property within Conewago Township ("Township"); and

WHEREAS, the Township levies real estate taxes upon real property taxable by law in the Township; and

WHEREAS, Section 5511.10 of the Local Tax Collection Law, 72 P.S. § 5511.1, *et seq.*, authorizes the Township to prescribe and assess penalties for nonpayment of taxes levied; and

WHEREAS, Section 5511.7 of the Local Tax Collection Law requires the Township tax collector to waive penalties assessed for the nonpayment of real estate taxes when the taxpayer fails to receive a notice of the levied real estate taxes and satisfies the requirements set forth in Section 5511.7 of the Location Tax Collection Law; and

WHEREAS, the Pennsylvania Legislature has mandated that the Township adopt a resolution or ordinance to establish a procedure for the waiving of Additional Charges assessed against a taxpayer who fails to pay their real estate taxes in a timely manner due to a failure to receive notice.

NOW THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Conewago Township, Adams County, Pennsylvania, as follows:

Section 1. The above recitals are incorporated herein.

Section 2. **Definitions.** As used in this Resolution the following terms shall have the meanings indicated:

Additional Charge: Any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice.

Qualifying Event:

1. For the purposes of real property, the date of transfer of ownership.

2. For manufactured or mobile homes, the date of transfer of ownership or the date a lease agreement commences for the original location or relocation of a mobile or manufactured home on a parcel of land not owned by the owner of the mobile or manufactured home. The term does not include the renewal of a lease for the same location.

Tax Collector: The elected tax collector for Conewago Township, Adams County, any authorized or designated delinquent tax collector, the Adams County Tax Claim Bureau, or any alternative collector of taxes as provided for in the act of July 7, 1947 (P.L. 1368, No. 542), known as the "Real Estate Tax Sale Law," an employee, agent, or assignee authorized to collect the tax, a purchaser of claim for the tax or any other person authorized by law or contract to secure collection of, or take any action at law or in equity against the person or property of the taxpayer for the real estate tax amounts, liens, or claims derived from the real estate tax.

Section 3. **Waiver of Additional Charges.**

The Tax Collector for Conewago Township shall waive Additional Charges for real estate taxes beginning in the 2023 tax year if a taxpayer satisfies all of the following:

A. Provides a waiver request of Additional Charges, on a form provided by the Pennsylvania Department of Community and Economic Development, to the Tax Collector in possession of the claim within twelve (12) months of a Qualifying Event; and

B. Attests that a tax notice was not received; and

C. Provides the Tax Collector in possession of the claim with one of the following:

   1. A copy of the deed showing the date of real property transfer; or

   2. A copy of the title following the acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance or a copy of an executed lease agreement between the owner of a mobile or manufactured home and the owner of a parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences; and

D. Pays the face value amount of the tax notice for real estate tax with the waiver request.

Section 4. The provisions of this Resolution shall be severable, and if any of its provisions shall be held unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall not affect the validity of any of the remaining provisions of this Resolution.

Section 5. All resolutions, or parts thereof, insofar as they are inconsistent herewith, shall be hereby repealed.

Section 6. This Resolution shall become effective immediately.

RESOLVED by Conewago Township, Adams County, this 21 day of November, 2022.

ATTEST:

Tamara Bittle, Secretary/Treasurer

CONEWAGO TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA

Charlotte Shaffer, Chair