

RESOLUTION 2023-11

RESOLUTION TO IMPLEMENT ACT 57 OF 2022 PROPERTY TAX PENALTY WAIVER PROVISIONS

A resolution of the Board of Supervisors of Westfall Township, Pike County, to implement Act 57 of 2022.

WHEREAS, the Commonwealth of Pennsylvania enacted Act 57 of 2022 on July 11, 2022, hereinafter referred to as “said Act”; and

WHEREAS, said Act provides that taxing districts are required to adopt by ordinance or resolution the provisions of said Act Requiring tax collectors to waive additional charges for real estate taxes under the circumstances more particularly set forth in said Act; and


WHEREAS, it is the intention of the Board of Supervisors of Westfall Township, Pike County, Pennsylvania to comply with the provisions of said Act by enacting the within Resolution.

NOW, THEREFORE, The Board of Supervisors of Westfall Township, Pike County, Pennsylvania does hereby enact the provisions of Act 57 of 2022 requiring the Elected Tax Collector for Westfall Township to waive additional charges for real estate taxes provided the taxpayer complies with all the requirements set forth in said Act and all other provisions of said Act have been met. A copy of Act 57 of 2022 has been attached to Resolution 2023-11. This resolution shall become effective for all real estate taxes originating on or after January 1, 2023.


BE IT RESOLVED this 4th day of December, 2023.

(2023-11 Continued)


WESTFALL TOWNSHIP BOARD OF SUPERVISORS




Robert Llewellyn, Chairman




Jerry Dotey, Vice Chairman



Paul Schaldonat, Supervisor



Paul Fischer, Supervisor



David Twiss, Supervisor

Attest:


Kaitlin Hildebrandt, Secretary

LOCAL TAX COLLECTION LAW - EFFECT OF FAILURE TO RECEIVE TAX
NOTICE

Act of Jul. 11, 2022, P.L. 701, No. 57

Cl. 72

Session of 2022
No. 2022-57

HB 430

AN ACT

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," further providing for effect of failure to receive tax notice.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 7 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, is amended to read:

Section 7. Effect of Failure to Receive Tax Notice.--(a)

Failure to receive notice shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his taxes as though he had received notice.

(b) (1) Notwithstanding any other provision of law, a taxing district shall, within ninety days of the effective date of this subsection, by ordinance or resolution, require a tax collector to waive additional charges for real estate taxes beginning in the first tax year after the effective date of this subsection, if the taxpayer does all of the following:

(i) provides a waiver request of additional charges to the tax collector in possession of the claim within twelve months of a qualifying event;

(ii) attests that a notice was not received;

(iii) provides the tax collector in possession of the claim with one of the following:

(A) a copy of the deed showing the date of real property transfer; or

(B) 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

(iv) pays the face value amount of the tax notice for the real estate tax with the waiver request.

(2) The Department of Community and Economic Development shall develop and make available to each taxing district a form by which a taxpayer may request a waiver of additional charges under this section, which shall include a space for attestation by the taxpayer.

(3) A taxpayer granted a waiver and paying real estate tax as provided in this subsection shall not be subject to an action at

law or in equity for an additional charge, and any claim existing or lien filed for an additional charge shall be deemed satisfied.

(4) A tax collector that accepts a waiver and payment in good faith in accordance with this subsection shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver.

(5) As used in this section, the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

The term "additional charge" shall mean 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.

The term "qualifying event" shall mean:

(i) For purposes of real property, the date of transfer of ownership.

(ii) For purposes of 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.

The term "tax collector" shall mean a tax collector as defined in section 2, a delinquent tax collector as provided in section 26.1, the tax claim bureau or an alternative collector of taxes as provided 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 or amounts, liens or claims derived from the real estate tax.

Section 2. This act shall take effect in 90 days.

APPROVED--The 11th day of July, A.D. 2022.

TOM WOLF



REQUEST FOR WAIVER OF ADDITIONAL CHARGES REAL ESTATE TAXES

This request for a waiver of additional charges for real estate taxes pursuant to Act 57 of 2022 must be presented to the Tax Collector. This waiver request must be signed and dated by the taxpayer.

No waiver will be granted unless all five items below are checked off, all required supporting documents are attached, and full payment of the face value amount of the tax is attached.

TAX YEAR:

1. NAME:		2. TAX PARCEL NO.:	
3. ADDRESS:			
4. CITY:		5. STATE:	6. ZIP CODE:
7. PHONE NUMBER:		8. EMAIL:	
9. PROPERTY LOCATION:			

CONDITIONS FOR WAIVER – ALL FIVE ITEMS MUST BE CHECKED

- 1. I did not receive written notice of real estate taxes imposed by the following taxing district:
 - County: _____
 - Municipality: _____
 - School District: _____
- 2. I am requesting a waiver of "additional charges," defined as any interest, fees, penalties, or charges accruing to, and in excess of, the face amount of the real estate tax as provided in the real estate tax notice.
- 3. I am filing this waiver request within twelve months of one of the following "qualifying events": (1) for purposes of real property, the date of transfer of ownership from the prior owner to me, or (2) for purposes of manufactured or mobile homes, either the date of transfer of ownership from the prior owner to me or the date a lease agreement commences for the original location or relocation of my mobile or manufactured home on a parcel of land not owned by me. The term "qualifying event" does not include the renewal of a lease for the same location.
- 4. I am attaching a true and complete copy of one of the following: (1) the deed showing the date of the transfer of real property from the prior owner to me, (2) the title following my acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance, or (3) an executed lease agreement between me and the owner of a parcel of land on which my mobile or manufactured home will be situated showing the date the lease commences.
- 5. I am attaching full payment of the face value amount of the real estate tax on the tax notice without the additional charges.

I DECLARE UNDER PENALTY OF PERJURY AS MORE FULLY SET FORTH IN 18 PA. C.S. § 4904 THAT I HAVE NOT RECEIVED MY TAX NOTICE AND THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:

Signature

Date

FOR TAX COLLECTOR USE ONLY

Real Estate Tax due with penalty:	County:	Municipal:	Total:	School:
Real Estate Tax paid with waiver request:	County:	Municipal:	Total:	School:
Penalty/Fees waived:	County:	Municipal:	School:	