

**RESOLUTION No: 14-2022**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF GREENE, BEAVER COUNTY, PENNSYLVANIA, REQUIRING THE ELECTED TAX COLLECTOR FOR GREENE TOWNSHIP TO WAIVE ADDITIONAL CHARGES IN CONNECTION WITH THE COLLECTION OF TOWNSHIP REAL ESTATE TAXES BEGINNING IN JANUARY 2023 IF THE TAXPAYER DOES CERTAIN ACTS AND THINGS**

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**WHEREAS:** The Local Tax Collection Law originally enacted as the Act of May 25, 1945 (P.L. 1050, No, 394) has been amended in part by the Act of July 11, 2022, P.L. 701, No. 57 (72 P.S. §5511.7(b)); and

**WHEREAS:** As originally enacted § 7 of the aforesaid Act (72 P.S. §5511.7) provided: Failure to receive notice shall not relive any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his/her taxes as though he/her had received notice; and

**WHEREAS:** The Governor of the Commonwealth on July 11, 2022, approved the aforesaid amendment which becomes effective October 9, 2022; and

**WHEREAS:** The amendment amends original §7 by adding section 7(b) (72 P.S. §5511.7(b)); and

**WHEREAS:** Section 7(b) among other things require the Township to adopt a Resolution requiring the Township Real Estate Tax Collector to waive additional charges for real estate taxes beginning in 2023 (i.e. the first year after the effective date of the amendment) if the taxpayer does certain acts and things; and

**WHEREAS:** The Township Real Estate Tax Collector shall be provided with a copy of this Resolution and is advised that the aforesaid amendment requires him/her to comply with the new law.

**NOW THEREFORE BE IT RESOLVED** and it is hereby RESOLVED by the Supervisors of Greene Township:

- 1.) That the Township Real Estate Tax Collector is hereby notified of the amendment to §7 of the Local Tax Collection Law (72 P.S. §5511.7(b).
- 2.) That §7(b) (72P.S. §5511.7(b)) with which the Township Real Estate Tax Collector is required to comply states:

(b)(1) Notwithstanding any other provision of law, a taxing district shall, within ninety (90) 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 (12) 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 or

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 ninety (90) days.

Approved the 11<sup>th</sup> day of July, A.D. 2022 (Tom Wolf)

- 3.) That the Township Real Estate Tax Collector is required, by virtue of the adoption of this Resolution, to comply with Section 7(b) of the Local Tax Collection Law (72 P.S. §5511.7(b)).
- 4.) The Township Secretary shall provide the Township Elected Tax Collector with a copy of this Resolution following its adoption.

RESOLVED and ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

TOWNSHIP OF GREENE  
BOARD OF SUPERVISORS

\_\_\_\_\_  
Michael R. Messner, Chairman

ATTEST:

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Kimberly A. Moore, Secretary/Treasurer