

NEW FREEDOM BOROUGH  
YORK COUNTY, PENNSYLVANIA

RESOLUTION NO. 2022-12

A RESOLUTION OF NEW FREEDOM BOROUGH, YORK COUNTY, PENNSYLVANIA, TO REQUIRE THE TAX COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES IN ACCORDANCE WITH THE ACT OF JULY 11, 2022, P.L. 701, No. 57

WHEREAS, the Act of May 25, 1945, P.L. 1050, No. 394 (the “Local Tax Collection Law”) previously provided that the failure to receive any notice concerning ad valorem real estate taxes did not relieve a taxpayer from the payment of the taxes, and any penalties and interest that may have accrued as a result of non-payment of the same; and

WHEREAS, Pennsylvania Governor Tom Wolf signed into law the Act of July 11, 2022, P.L. 701, No. 57 (“Act 57”), which amended the Local Tax Collection Law and requires a tax collector to waive additional charges for real estate taxes so long as the delinquent taxpayer complies with the provisions set forth in Act 57; and

WHEREAS, Act 57 further requires all taxing districts, within ninety (90) days of October 9, 2022, or by January 7, 2023, to pass an ordinance or resolution requiring such taxing district’s respective tax collector to waive the aforementioned additional charges; and

WHEREAS, the Borough of New Freedom (the “Borough”) now passes this Resolution in order to comply with the requirement set forth in Act 57.

NOW AND THEREFORE, BE IT RESOLVED and adopted by the Borough Council of the Borough of New Freedom (the “Council”), York County, Pennsylvania, at a duly convened meeting of the same, as follows:

Section 1. The Council hereby directs the tax collector responsible for collecting all ad valorem real estate taxes for properties located within the Borough, including, without limitation, any delinquent tax collector or the Tax Claim Bureau of York County, Pennsylvania (collectively the “Tax Collector”) to waive additional charges for real estate taxes incurred as of the 2023 tax year provided the taxpayer requesting such waiver complies with the provisions herein. “Additional charges” shall mean any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate tax as set forth in the notice of the same.

Section 2. The waiver request shall be made in writing and shall be on a form developed and made available to the Borough by the Pennsylvania Department of Community and Economic Development. The request shall include an attestation by the taxpayer that no real estate tax notice was received. The request shall be signed by the taxpayer.

Section 3. In the case of real property, any waiver request must be submitted to the Tax Collector in possession of the claim within twelve (12) months of the taxpayer acquiring ownership of the property in question.

Section 4. In the case of a mobile or manufactured home, any waiver request must be submitted to the Tax Collector in possession of the claim within twelve (12) months of: i) the taxpayer acquiring ownership of the mobile or manufactured home in question, or ii) the date a lease agreement commences for the original location or relocation of a mobile or manufactured home on a parcel of real estate not owned by the owner of such mobile or manufactured home.

Section 5. In addition to the waiver request, the taxpayer shall also submit to the Tax Collector in possession of the claim one (1) of the following:

- a) In the case of real property, a copy of the deed showing the date of real property transfer to the taxpayer; or
- b) In the case of a mobile or manufactured home:
  - i. a copy of the title, showing the date of issuance, following the acquisition of such mobile or manufactured home subject to taxation as real estate, or
  - ii. a copy of an executed lease agreement, showing the date the lease commences, 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.

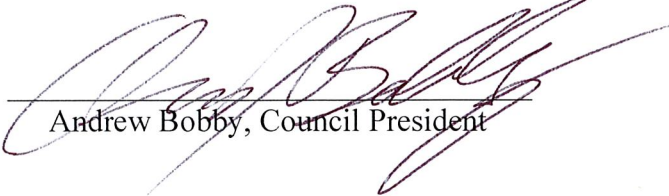
Section 6. The taxpayer shall submit payment for the face value of the ad valorem real estate taxes, as set forth in the notice, at the time the taxpayer submits the waiver request to the Tax Collector in possession of the claim. The Tax Collector in possession of the claim is hereby directed to deny any waiver request received that is not accompanied by payment in full of the face value of the ad valorem real estate taxes.

Duly adopted this 12<sup>th</sup> day of September, 2022, by the Borough Council of the Borough of New Freedom, York County, Pennsylvania, in lawful session duly assembled.

ATTEST:

NEW FREEDOM BOROUGH, YORK COUNTY

  
Andrew Shaffer, Borough Manager

By:   
Andrew Bobby, Council President

I, Andrew Shaffer, appointed Manager for New Freedom Borough, do hereby attest that the foregoing Resolution No. 2022-12 was voted upon and approved by a majority vote of the New Freedom Borough Council on the 12<sup>th</sup> day of September, 2022.

  
Andrew Shaffer, Borough Manager