

BOROUGH OF WAYNESBORO
FRANKLIN COUNTY, PENNSYLVANIA

ORDINANCE NO. 2022- 1202

AN ORDINANCE OF THE BOROUGH OF WAYNESBORO, FRANKLIN COUNTY, PENNSYLVANIA, AMENDING THE CODE OF THE BOROUGH OF WAYNESBORO TO ESTABLISH A PROCEDURE FOR WAIVING PENALTIES ASSESSED AGAINST A TAXPAYER DUE TO FAILURE TO RECEIVE NOTICE AS REQUIRED BY ACT 57 OF 2022

WHEREAS, Section 1302 of the Borough Code (8 Pa.C.S.A § 101 *et seq.*) authorizes the Borough Council to levy taxes upon all real property within the Borough of Waynesboro (“Borough”); and

WHEREAS, the Borough levies real estate taxes upon real property located in the Borough; and

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

WHEREAS, Section 5511.7 of the Local Tax Collection Law requires the Borough tax collector to waive penalties assessed for the untimely 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 Local Tax Collection Law; and

WHEREAS, the Pennsylvania Legislature has mandated that the Borough amend Chapter 265 of the Code of the Borough of Waynesboro (the “Code”) to establish a procedure for the waiving of penalties 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 ENACTED AND ORDAINED, by the Borough Council of the Borough of Waynesboro, Franklin County, Pennsylvania, as follows:

SECTION 1. Definitions. The terms used in Chapter 265, Article IV, Section 265-25, entitled “Discounts and penalties” shall be defined as set forth in 72 P.S. § 5511, as amended.

SECTION 2. Waiver of Additional Charges. Chapter 265, Article IV, Section 265-25, of the Code shall be amended by replacing Section 265-25 in its entirety with the following:

§265-25 Discounts and penalties.

- A. All taxpayers subject to the payment of taxes assessed by the Borough of Waynesboro shall be entitled to a discount to 2% from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers who shall fail to make payments of any

such taxes charged against them for four months after the date of the tax notice shall be charged a penalty of 10% which penalty shall be added to the taxes by the tax collector and be collected by him.

- B. The Tax Collector for the Borough of Waynesboro shall waive additional charges for real estate taxes beginning in the 2023 tax year if a taxpayer satisfies all of the requirements set forth in 72 P.S. § 5511.7, as amended.

SECTION 3. Repealer. All provisions of previous Borough Ordinances, which are contrary to this Ordinance, are expressly repealed.

SECTION 4. Savings Clause. In all other respects, the Borough Ordinances shall remain as previously enacted and ordained.

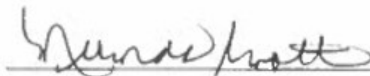
SECTION 5. Severability. The provisions of this Ordinance are severable, and if any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provision shall not affect or impair any remaining sections, clauses, or sentences of the same.

SECTION 6. Effective Date. This Ordinance shall be effective immediately.

ENACTED, ORDAINED, AND APPROVED this 21st day of December, 2022.

ATTEST:

BOROUGH OF WAYNESBORO



Melinda S. Knott
Borough Secretary

 (SEAL)

C. Harold Mumma
President of Borough Council