

ORDINANCE NO. 304

AN ORDINANCE OF THE BOROUGH OF AVIS, CLINTON COUNTY, REQUIRING TAX COLLECTORS, IN CERTAIN CASES DEFINED BY STATUTE, TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES

WHEREAS, Act 57 of 2022, P.L. 701, No. 57 (“Act 57”), was duly enacted by the General Assembly of the Commonwealth of Pennsylvania and was signed into law on July 11, 2022, by Governor Tom Wolf; and

WHEREAS, Act 57 amends the Act of May 25, 1945 (P.L. 150, No. 394), known as the Local Tax Collection Law, to require taxing districts, within ninety (90) days of its effective date, to enact a resolution or adopt an ordinance requiring a tax collector to waive additional charges for real estate taxes beginning in the first tax year after its effective date, provided that the taxpayer does certain actions; and

WHEREAS, the effective date of Act 57 is October 10, 2022; and

WHEREAS, the Borough Council of Avis Borough desires, and believes it to be in the best interest of the Borough and its residents, that it comply with the provisions of Act 57.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED as follows:

1. Any person or entity collecting taxes on behalf of the Borough, including (a) any person serving as a “tax collector” or “elected tax collector” as that term is defined in 72 P.S. §5511.2, (b) a delinquent tax collector as defined in 72 P.S. §5511.26a, (c) the tax claim bureau or an alternative collector of taxes as provided in the Act of July 7, 1947 (P.L. 1368, No. 542), codified at 72 P.S. 5860.101 *et seq.* and known as the “Real Estate Tax Sale Law,” (d) an employee, agent or assignee authorized to collect the tax, (e) 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 or amounts, liens or claims derived from the real estate tax, is hereby required 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. All ordinances inconsistent herewith are hereby repealed.

3. It is hereby declared to be the intention of the Borough Council that the parts, sections, paragraphs, sentences, clauses and phrases of these amendments and additions are severable. If any section, paragraph, sentence, clause or phrase of this Ordinance, its amendments and additions, is declared unconstitutional, illegal or otherwise invalid by the judgment or decree of a Court of competent jurisdiction, that invalidity shall not affect any of

the remaining parts, sections, paragraphs, sentences, clauses or phrases of this Ordinance, its amendments or additions.

4. This Ordinance shall take effect on the earliest date provided by applicable law.

ENACTED AND ORDAINED by the Council of the Borough of Avis, Clinton County, Pennsylvania, this 5 day of December, 2022, in lawful session, duly assembled.

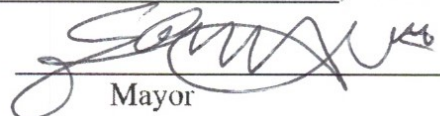
ATTEST:

BOROUGH OF AVIS


Borough Secretary

By: 
Borough Council President

APPROVED this 5 day of Dec., 2022.


Mayor