

**BOROUGH OF BEN AVON  
ORDINANCE NO. 792**

**AN ORDINANCE OF THE BOROUGH OF BEN AVON,  
ALLEGHENY COUNTY, COMMONWEALTH OF PENNSYLVANIA,  
AMENDING CHAPTER 24 OF THE BOROUGH'S CODE OF  
ORDINANCES TO REQUIRE THE BOROUGH'S TAX  
COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL  
ESTATE TAXES WHEN A TAXPAYER REQUESTS A WAIVER OF  
ADDITIONAL CHARGES DUE TO A FAILURE TO RECEIVE A TAX  
NOTICE WHEN THE TAXPAYER'S PROPERTY OR MOBILE  
HOME IS PURCHASED WITHIN THE PRIOR TWELVE MONTHS**

**WHEREAS**, the Local Tax Collection Law, 72 P.S. §§ 5511.1 et seq. ("LTCL"), pertains to the collection of taxes levied by Pennsylvania municipalities, and confers powers and imposes duties on tax collectors, courts, and various officers of political subdivisions; and

**WHEREAS**, Act 57 of 2022 ("Act 57") was signed into law by the Governor of the Commonwealth of Pennsylvania on July 11, 2022; and

**WHEREAS**, Act 57 amended the LTCL, to provide a remedy for property owners who do not receive a tax notice when a property or mobile home deed transfer has taken place within the previous twelve (12) months; and

**WHEREAS**, Act 57 requires Pennsylvania municipalities to adopt an ordinance that requires its tax collector to waive additional charges for real estate taxes beginning in tax year 2023, if they meet the requirements set forth herein.

**NOW THEREFORE**, the Council of the Borough of Ben Avon, Allegheny County, Pennsylvania, hereby ordains as follows:

The Borough of Ben Avon Code of Ordinances, Chapter 24: Taxation; Special is amended by adding an additional Section to read as follows:

**Part 9: WAIVER OF ADDITIONAL CHARGES FOR REAL ESTATE  
TAXES DUE TO FAILURE TO RECEIVE TAX NOTICE**

**SECTION 1:**

§ 24-901: Definitions.

"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 Municipality's real estate tax notice.

"A Qualifying Event" shall mean:

- (a) For the purposes of real property, the date of transfer of ownership of the property.
- (b) 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.

“Tax Collector” shall mean the Borough’s tax collector.

“Waiver Request” shall mean a form created by the Department of Community and Economic Development, by which a taxpayer must request a waiver of additional charges. The form shall include a space for attestation by the taxpayer.

§ 24-902: Waiver of Additional Charges for Real Estate Taxes.

The Borough’s tax collector shall waive additional charges for real estate taxes, if a taxpayer does all of the following:

- (a) Provides a waiver request of additional charges to the tax collector in possession of the claim within twelve (12) months of a qualifying event;
- (b) Attests that they never received a real estate tax notice;
- (c) Provides the tax collector in possession of the claim with one of the following:
  - i. A copy of the deed showing the date of real property transfer; or
  - ii. 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
- (d) Pays the face value of the tax notice for the real estate tax with the waiver request.

§ 24-903: Granted Waiver.

A taxpayer who is granted a waiver and has paid real estate tax as described herein shall not be subject to an action at law or in equity for an additional charge, and any existing claim(s) or lien filed for an additional charge shall be deemed satisfied.

SECTION 2: Effective Date. This ordinance shall take effect on January 1, 2023.

SECTION 3. Severability. If any one or more of the provisions or terms of this Ordinance shall be held invalid for any reason whatsoever, then, such provision or terms shall be deemed severable from the remaining provisions or terms of this Ordinance

**SECTION 4:** Repealer. All prior ordinances or parts of ordinances in conflict herewith shall be and the same are hereby repealed to the extent of such conflict.

ORDAINED AND ENACTED into law, this \_\_\_\_\_ day of \_\_\_\_\_ 2022.

**ATTEST:**

**BOROUGH OF BEN AVON**

\_\_\_\_\_  
Terrie Patsch  
Borough Secretary

\_\_\_\_\_  
Richard Wagner  
President of Council

**EXAMINED AND APPROVED** by me this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Mayor of Ben Avon

APPROVED AS TO FORM:

\_\_\_\_\_  
Daniel C. Conlon, Solicitor

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