OFFICIAL

BOROUGH OF FOREST HILLS
ORDINANCE NO. 1101

AN ORDINANCE OF THE BOROUGH OF FOREST HILLS, ALLEGHENY COUNTY, PENNSYLVANIA, DECLARING PROPERTY TAX PENALTY WAIVER PROVISIONS BY IMPLEMENTATION OF ACT 57 OF 2022.

WHEREAS, on July 11, 2022, Governor Tom Wolf signed into law Act 57 of 2022, P.L. 701, No. 57, ("Act 57") which amends the Local Tax Collection Law, 72 P.S. §§5511.1 *et seq.*, which shall take effect on October 10, 2022; and

WHEREAS, the Pennsylvania Borough Code, 8 Pa.C.S. §§101 *et seq.* authorizes the Borough of Forest Hills ("Borough") to elect a tax collector who shall have all the powers, perform all the duties and be subject to all the obligations and responsibilities for the collection of taxes as are now vested in, conferred upon or imposed upon tax collectors by law.

WHEREAS, Act 57 requires taxing districts that impose taxes on the assessed value of real property to adopt a resolution or ordinance within 90 days of the effective date of the act, or not later than January 9, 2023, directing the tax collector to waive additional charges for real estate taxes in certain situations; and

NOW, THEREFORE, be it ordained and enacted by the Borough Council of the Borough of Forest Hills, and it is hereby ordained and enacted by and with the authority of the same, incorporating the above recitals by reference.

SECTION 1. Chapter 24 of the Borough of Forest Hills Code of Ordinances, ("Taxation; Special"), Part 4 ("Delinquent Property Taxes") is hereby amended by inserting the underlined terms and deleting the stricken terms as follows:

Part 4 **DELINQUENT PROPERTY TAXES AND WAIVER OF PENALTIES**

§24-401 **Penalties for Delinquent Taxes.**

1. The penalty for delinquent real property taxes, effective January 1, 1977, shall be 10%.

2. The penalty for all real property taxes delinquent prior to January 1, 1977, to the extent the delinquency continues beyond January 1, 1977, shall be 10% for the period of delinquency subsequent to January 1, 1977.

§24-402 **Definitions.**
The following words and phrases, when used in this Part, shall have the following meanings unless the context clearly indicates otherwise:

ADDITIONAL CHARGE
Any interest, fee, penalty, or charge accruing to and in excess of the fact amount of the real estate tax as provided in the real estate tax notice.

QUALIFYING EVENT

1 For the purposes of real property, the date of transfer of ownership.

2. For 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 manufactured or mobile home on a parcel of land not owned by the owner of the manufactured or mobile home. The term does not include the renewal of a lease for the same location.

TAX COLLECTOR

The elected tax collector for the Borough of Forest Hills, Allegheny County, any authorized or designated delinquent tax collector, the Allegheny County Tax Claim Bureau, or any alternative collector of taxes as provided for 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.

§24-403 **Waiver of Additional Charges.**

The Tax Collector of the Borough of Forest Hills shall, for tax years beginning on and after January 1, 2023, grant a request to waive additional charges for real estate taxes if the taxpayer does all of the following:

1. Provides a waiver request of additional charges, on a form provided by the state Department of Community and Economic Development, to the Tax Collector in possession of the claim within twelve (12) months of a qualifying event;

2. Attests that a tax notice was not received; and

3. 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

4. Pays the face value amount of the tax notice for the real estate tax with the waiver request.

SECTION 2. The Tax Collector and any other relevant Borough Officials are hereby authorized to take any additional steps necessary to effectuate the terms of this Ordinance or to otherwise comply with Act 57.

SECTION 3. Should any sentence, section, clause, part or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the Ordinance as a while, other than the part declared to be invalid.

SECTION 4. All prior ordinances are hereby repealed in whole or in part to the extent inconsistent herewith.

SECTION 5. This Ordinance shall take effect in accordance with applicable law.

ENACTED AND ORDAINED this 16th. day of November, 2022, by the Council of Forest Hills Borough in lawful session duly assembled.

ATTEST:

FOREST HILLS BOROUGH

By: _____
Steven J. Morus, Borough Manager

By: _____
Markus Erbeldinger, Council President

(SEAL)

EXAMINED and **APPROVED** this 16th day of November, 2022.

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Frank Porco, Mayor