GREENE TOWNSHIP FRANKLIN COUNTY, PENNSYLVANIA

ORDINANCE NO. 2023-1

AN ORDINANCE OF GREENE TOWNSHIP, FRANKLIN COUNTY, PENNSYLVANIA, AMENDING GREENE TOWNSHIP CODE CHAPTER 90 TO ESTABLISH A PROCEDURE FOR WAIVING ADDITIONAL CHARGES ASSESSED AGAINST A TAXPAYER WHO FAILS TO PAY THEIR REAL ESTATE TAXES IN A TIMELY MANNER DUE TO FAILURE TO RECEIVE NOTICE

WHEREAS, Section 3205 of the Second Class Township Code (53 P.S. § 65101 *et seq.*) authorizes the Township Board of Supervisors to levy taxes upon all real property within Greene Township ("Township"); and

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

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

WHEREAS, the Pennsylvania Legislature has mandated that the Township amend Chapter 90 of the Township of Greene Code (the "Code") to establish a procedure for the waiving of additional charges 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 Board of Supervisors of Greene Township, Franklin County, Pennsylvania, as follows:

SECTION 1. Chapter 90 of the Code shall be amended to add a new Article IV, entitled "Real Property Tax," which shall include the following provisions:

Article IV Real Property Tax

§ 90-31 **Definitions.**

As used in this Chapter the following terms shall have the meanings indicated:

The terms used in this Chapter shall have the meaning set forth in 72 P.S. § 5511, as amended.

§ 90-32 Waiver of Additional Charges.

The Tax Collector for Greene Township 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 2. Repealer. All provisions of previous Township Ordinances, which are contrary to this Ordinance, are expressly repealed.

SECTION 3. Savings Clause. In all other respects, the Township Ordinances shall remain as previously enacted and ordained.

SECTION 4. 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 5. Effective Date. This Ordinance shall be effective immediately.

DULY ENACTED AND ORDAINED this 10th day of January , 2023, by the Board of Supervisors of Greene Township, Franklin County, Pennsylvania, in lawful session duly assembled.

ATTEST:	BOARD OF SUPERVISORS GREENE TOWNSHIP
Secretary	Todd E. Burns
	Travis L. Brookens
	Shaplell

APPROVED this 10th day of January, 2023

Shawn M. Corwell

CERTIFICATION/ATTESTATION

I, Lindsay N. Loney, Township Secretary, hereby certify and attest that the foregoing ordinance was advertised in the *Public Opinion* on December 16 and 23, 2022, a newspaper of general circulation in the Municipality and was duly enacted and approved as set forth at a Regular Public Meeting of the Board of Supervisors held on January 10, 2023.

Lindsay N. Loney, Township Secretary