

**TOWNSHIP OF LOWER MACUNGIE**  
Lehigh County, Pennsylvania

**RESOLUTION NO. 2022-84**  
(Duly Adopted December 1, 2022)

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF  
LOWER MACUNGIE TOWNSHIP, LEHIGH COUNTY, PENNSYLVANIA  
IMPLEMENTING ACT 57 OF 2022, WHICH AMENDED THE LOCAL TAX COLLECTION ACT TO  
REQUIRE TAX COLLECTORS TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES  
WHERE NOTICE WAS NOT RECEIVED AND OTHER CONDITIONS ARE MET**

**WHEREAS**, on July 11, 2022, Governor Wolf signed into law Act 57 of 2022, amending the Local Tax Collection Law, 72 P.S. §§5511.1 – 5511.42; and

**WHEREAS**, Act 57 of 2022, effective October 10, 2022, requires each taxing authority in the Commonwealth to adopt an ordinance or resolution on or before January 11, 2023, requiring its tax collector to waive additional charges for real estate taxes beginning January 1, 2023; and

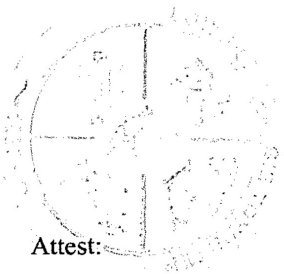
**WHEREAS**, additional charges is defined to mean any interest, fee, penalty of charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice; and

**WHEREAS**, the Lower Macungie Township Board of Commissioners adopts this Resolution to implement Act 57 of 2022; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Township Lower Macungie, Lehigh County, Pennsylvania hereby adopt this Resolution and state:

1. The Tax Collector of Lower Macungie Township shall waive additional charges for real estate taxes beginning with tax year 2023, if the 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 months of a qualifying event, defined to mean: (i) the date of transfer of ownership of real property; and, (ii) 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.
  - b. Attests that a notice was not received.
  - c. Taxpayer shall use the standardized form developed by the Pennsylvania Department of Community and Economic Development for purposes of submitting the waiver request and attestation.
  - d. 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.

- e. Pays the face amount of the tax notice for the real estate tax with the waiver request.
2. A tax collector who in good faith accepts a waiver request and full payment of the face amount on the real estate bill shall not be personally liable for any amount due or arising from the real estate tax that is the subject of the waiver request.
3. A taxpayer granted a waiver and paying real estate tax as provided herein shall not be subject to an action at law or in equity for an additional charge, and any claim existing or lien filed for an additional charge shall be deemed satisfied.
4. This resolution shall become effective beginning July 1, 2023 or the date on which the Township's 2023 real estate tax notices are issued, if earlier.



Attest:

Renea Flexer  
Renea Flexer, Secretary

LOWER MACUNGIE TOWNSHIP  
BOARD OF COMMISSIONERS

Brian P. Higgins  
Brian P. Higgins, President

I, Renea Flexer, Secretary to the Board of Commissioners, hereby certifies that the foregoing Resolution is a true and correct copy of the Township's Resolution No. 2022-84, adopted 1<sup>st</sup>, December 2022.