

**BOROUGH OF RIDLEY PARK
DELAWARE COUNTY, PENNSYLVANIA
RESOLUTION NO.2023-07**

A RESOLUTION OF COUNCIL FOR THE BOROUGH OF RIDLEY PARK DIRECTING THE TAX COLLECTOR TO IMPLEMENT PROVISIONS OF ACT 57 OF 2022 FOR THE TAX YEAR BEGINNING ON OR AFTER JANUARY 1, 2023 ALLOWING FOR A WAIVER OF ADDITIONAL CHARGES FOR A QUALIFYING EVENT.

WHEREAS, Act 57 of 2022, amending the Local Tax Collection Law ("Act 57") , was signed by the Governor Wolf on July 11, 2022 and takes effect on October 10, 2022; and

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 directing the tax collector to waive additional charges for real estate taxes in certain situations; and

NOW, THEREFORE, BE IT RESOLVED, that the Tax Collector for the Borough of Ridley Park comply with the provisions of Act 57 and this Resolution for tax years beginning on or after January 1, 2023.

DEFINITIONS

The following words and phrases shall have the meanings given to them within this Resolution unless the context clearly indicates otherwise:

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

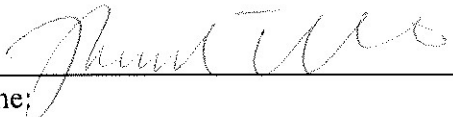
QUALIFYING EVENT :

1. For the purpose of real property, the date of transfer of ownership.
2. For manufactured or mobile homes, the date of transfer of ownership or the date of 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.

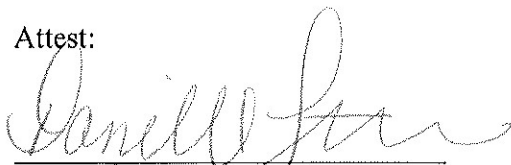
TAX COLLECTOR: the elected tax collector for the Borough of Ridley Park, Delaware County, any authorized or designated delinquent tax collector of taxes, the Delaware County Tax Claim Bureau , or any alternative collector of taxes as provided for in the act of July 7, 1947, (P.L. 1368, No. 542) known as the "Real Estate Tax Sale Law" , an employee , agent or assignee authorized to collect 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 equity against the person or property of the taxpayer for real estate tax or amounts, liens or claims derived from the real estate tax.

DULY ORDAINED, ENACTED AND ADOPTED BY THE COUNCIL OF THE
BOROUGH OF RIDLEY PARK THIS 15 DAY OF Aug, 2023

BOROUGH OF RIDLEY PARK

By: 
Name:
Title:

Attest:


Name: DANIELLE BTAOCOME
Title: BOROUGH SECRETARY

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