

TOWNSHIP OF SWATARA

ORDINANCE NO. 6

AN ORDINANCE OF THE TOWNSHIP OF SWATARA, DAUPHIN COUNTY, COMMONWEALTH OF PENNSYLVANIA, REQUIRING THE TOWNSHIP'S TAX COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES WHEN A TAXPAYER REQUESTS A WAIVER OF ADDITIONAL CHARGES AND FAILS TO RECEIVE TAX NOTICE WHEN A PROPERTY OR MOBILE HOME TRANSFER HAS TAKEN PLACE WITHIN THE PREVIOUS 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, providing for effect of failure to receive tax notice when a property or mobile home transfer has taken place within the previous twelve (12) months; and

WHEREAS, Act 57 requires Pennsylvania municipalities to adopt an ordinance or resolution requiring 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, BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Board of Commissioners of the Township of Swatara, Dauphin County, Pennsylvania, as follows:

SECTION 1. 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 Township'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.

SECTION 2. Waiver of Additional Charges for Real Estate Taxes.

The Township'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.

SECTION 3. 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 4: Effective Date. This ordinance shall take effect on January 1, 2023.

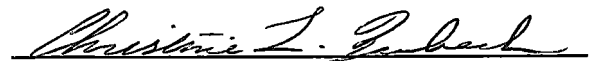
SECTION 5. Severability. If any one or more of the provisions or terms of this Ordinance shall be held invalid for any reason whatsoever, then, such provision or terms shall be deemed severable from the remaining provisions or terms of this Ordinance

SECTION 6: 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.

ENACTED AND ORDAINED this 2 day of November, 2022 by the Board of Commissioners of the Township of Swatara, Dauphin County, Pennsylvania.

ATTEST:


Secretary


Christine Zubeck, President
Swatara Township Board of Commissioners



REQUEST FOR WAIVER OF ADDITIONAL CHARGES REAL ESTATE TAXES

This request for a waiver of additional charges for real estate taxes pursuant to Act 57 of 2022 must be presented to the Tax Collector.

This waiver request must be signed and dated by the taxpayer.

No waiver will be granted unless all five items below are checked off, all required supporting documents are attached, and full payment of the face value amount of the tax is attached.

TAX YEAR:

1. NAME:		2. TAX PARCEL NO.:	
3. ADDRESS:			
4. CITY:		5. STATE:	6. ZIP CODE:
7. PHONE NUMBER:		8. EMAIL:	
9. PROPERTY LOCATION:			

CONDITIONS FOR WAIVER – ALL FIVE ITEMS MUST BE CHECKED

- 1. I did not receive written notice of real estate taxes imposed by the following taxing district:
 - County: _____
 - Municipality: _____
 - School District: _____
- 2. I am requesting a waiver of "additional charges," defined as any interest, fees, penalties, or charges accruing to, and in excess of, the face amount of the real estate tax as provided in the real estate tax notice.
- 3. I am filing this waiver request within twelve months of one of the following "qualifying events": (1) for purposes of real property, the date of transfer of ownership from the prior owner to me, or (2) for purposes of manufactured or mobile homes, either the date of transfer of ownership from the prior owner to me or the date a lease agreement commences for the original location or relocation of my mobile or manufactured home on a parcel of land not owned by me. The term "qualifying event" does not include the renewal of a lease for the same location.
- 4. I am attaching a true and complete copy of one of the following: (1) the deed showing the date of the transfer of real property from the prior owner to me, (2) the title following my acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance, or (3) an executed lease agreement between me and the owner of a parcel of land on which my mobile or manufactured home will be situated showing the date the lease commences.
- 5. I am attaching full payment of the face value amount of the real estate tax on the tax notice without the additional charges.

I DECLARE UNDER PENALTY OF PERJURY AS MORE FULLY SET FORTH IN 18 PA. C.S. § 4904 THAT I HAVE NOT RECEIVED MY TAX NOTICE AND THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:

 Signature

 Date

FOR TAX COLLECTOR USE ONLY

Real Estate Tax due with penalty:	County:	Municipal:	Total:	School:
Real Estate Tax paid with waiver request:	County:	Municipal:	Total:	School:
Penalty/Fees waived:	County:	Municipal:	School:	