

**TREDYFFRIN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

Ordinance No. HR - 480

**AN ORDINANCE IMPLEMENTING ACT 57 OF 2022
TO PROVIDE CERTAIN PROPERTY TAX PENALTY WAIVERS**

WHEREAS, Act 57 of 2022, amending the Local Tax Collection Law, was signed by Governor Tom Wolf on July 11, 2022, and became effective on October 10, 2022; and

WHEREAS, Act 57 requires taxing districts that impose taxes on the assessed value of real property, such as Tredyffrin Township, to adopt a resolution or ordinance directing the tax collector to waive additional charges for real estate taxes in certain situations.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Supervisors of Tredyffrin Township, Chester County, Commonwealth of Pennsylvania, that certain provisions of Chapter 186, Taxation, of the Code of Tredyffrin Township, as amended, be amended as follows:

SECTION 1. Chapter 186, Taxation, shall be amended to include a new Article V and shall read as follows:

Article V	Property Tax
§186-27	[RESERVED]
§186-28	Waiver

A. 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 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 Tredyffrin Township, Chester County, any authorized or designated delinquent tax collector, the Chester 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 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.

B. Waiver

The Tax Collector shall, for tax years beginning on or 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 Pennsylvania 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 of the amount of the tax notice for the real estate tax with the waiver request.

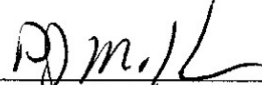
SECTION II. If any part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining parts of this ordinance which shall continue to be fully operative as if the unconstitutional, illegal or invalid part had not been enacted.

SECTION III. Any and all provisions of any other ordinance which are inconsistent with the provisions of this ordinance are hereby repealed.


SECTION IV. This ordinance shall be effective thirty-one (31) days after enactment.

DULY ORDAINED AND ENACTED this 20TH day of February, 2024.


**BOARD OF SUPERVISORS
TREDYFFRIN TOWNSHIP**




David Miller, Chair



Julie Gosse, Vice Chair



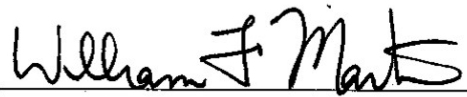
KS Bhaskar



Matthew Holt

[Seal]


Attest:



William F. Martin
Township Manager & Secretary



Sharon Humble



Carlotta Johnston-Pugh



Murph Wysocki