

BOROUGH OF COLUMBIA
LANCASTER COUNTY, PENNSYLVANIA
RESOLUTION NO. 2020-09
ADOPTED BY COUNCIL APRIL 14, 2020

Extending the period in which real estate taxes may be paid
at the base rate by adopting a penalty rate of 0% for 2020

WHEREAS, the Governor of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, pursuant to the Emergency Management Services Code, 35 Pa.C.S. § 7101 et seq., based upon the imminent threat of COVID-19 (novel coronavirus) pandemic; and

WHEREAS, the Governor has ordered, by and through such Proclamation and subsequent actions, the closure of all Pennsylvania schools and non-life-sustaining businesses for an indefinite period; and

WHEREAS, the Governor has further urged all governing bodies and executive officers of all political subdivisions affected by this emergency to act as necessary to meet the current exigencies as legally authorized under the Proclamation; and

WHEREAS, the County of Lancaster issued a Declaration of Disaster Emergency through adoption of Resolution No. 25 of 2020 on March 17, 2020, and most municipalities within Lancaster County have adopted similar Declarations of Disaster Emergency as a result of the COVID-19 pandemic, authorizing officials to act as necessary to meet the current exigencies of this emergency; and

WHEREAS, in this time of mandatory business closures, widespread unemployment and uncertainty in the financial markets, and the livelihoods of many constituents, residents, taxpayers in Lancaster County have been greatly diminished and are otherwise economically disadvantaged; and

WHEREAS, federal, state and local income tax deadlines have been postponed; and

WHEREAS, the Local Tax Collection Law, 72 P.S. 5511.10, provides that the rates of discounts and penalties on real estate taxes shall be established by the taxing district; and

WHEREAS, in accordance with the provisions of the Local Tax Collection Law, taxing districts in Lancaster County have established two percent (2%) as the discount if taxes are paid by 4/30/2020 and ten percent (10%) as the penalty if taxes are paid after June 30, 2020; and

WHEREAS, for payments related to taxable year 2020, the Columbia Borough desires to mitigate the economic impact of COVID-19 on Columbia Borough taxpayers by using its statutory discretion to reduce penalties for late tax payments and by extending the period in which property taxes may be paid at the base amount; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOROUGH COUNCIL OF COLUMBIA BOROUGH, LANCASTER, PENNSYLVANIA that the rate of penalty on Lancaster County and Columbia Borough 2020 real estate tax is now established at zero percent (0%), thereby extending the period in which the base amount of real estate tax may be paid to a date determined to be appropriate by the County of Lancaster or October 31, 2020. Accordingly, the Lancaster County Treasurer is directed to waive payment of any penalty rate for the period June 30, 2020 through a date determined to be appropriate by the County of Lancaster or October 31, 2020 for the late payment of County real estate taxes.

AND BE IT FURTHER RESOLVED, that nothing herein shall be construed as to effect or modify any existing tax levied upon real estate within Lancaster County, nor shall it be intended to affect the existence of any past due taxes, penalties, or interest thereon for real estate taxes owing prior to date of this Resolution, which is prospective only, and only in effect for 2020 real estate tax.

ADOPTED this 14th day of April 2020, by the Borough Council of Columbia Borough, Lancaster, Pennsylvania.

ATTEST:

COLUMBIA BOROUGH



Mark E. Stivers
Borough Manager
Secretary/Treasurer



Heather Zink
Council President