

**BOROUGH OF SOUTHMONT
CAMBRIA COUNTY, PENNSYLVANIA**

ORDINANCE NO. 539

AN ORDINANCE OF THE BOROUGH OF SOUTHMONT, CAMBRIA COUNTY, COMMONWEALTH OF PENNSYLVANIA, DIRECTING ITS TAX COLLECTOR AND THE CAMBRIA COUNTY TAX CLAIM BUREAU TO WAIVE ALL ADDITIONAL CHARGES AND PENTALITES FOR LATE TAX PAYMENTS FOR TAXPAYERS WHO MEET AND COMPLY WITH ACT 57 OF 2022

WHEREAS, the collection of Real Estate Taxes is governed by the Local Tax Collection Law; and

WHEREAS, Section 7 of the Local Tax Collection Law enacted May 25, 1945, as amended, provided that the failure to receive a tax notice shall not relieve any taxpayer from the payment of real estate taxes imposed by any taxing district and that such taxpayer shall be charged with his taxes as though notice had been received; and

WHEREAS, The Commonwealth of Pennsylvania passed Act 2022-57 which has amended the Local Tax Collection Law to amend Section 7 to require local taxing districts, like the Borough of Southmont ("Southmont"), to adopt an ordinance within 90 days of the effective date of Act 57 of 2022 requiring its tax collector and the tax collector of the County to waive certain "additional charges", as defined under Act 57 of 2022, for real estate taxes beginning in the first tax year after the effective date of Act 57 of 2022, provided certain conditions are met by the taxpayer; and

WHEREAS, the Borough Code authorizes Southmont to levy such taxes and to pass Ordinances in connection with the collection of taxes; and

WHEREAS, Southmont hereby desires to enact an Ordinance to comply with Act 57 of 2022 and;

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Borough Council of Southmont as follows:

SECTION 1.

1. Southmont hereby requires its tax collector and the tax collector of Cambria County to waive additional charges for real estate taxes beginning in the first tax year after the effective date of this Ordinance 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;
- b) Attests that a notice was not received;
- 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 amount of the tax notice for the real estate tax with the waiver request.

2. The Department of Community and Economic Development ("DCED") has developed a form for taxing districts by which a taxpayer may request a waiver of additional charges under this Ordinance, which shall include a space for attestation by the taxpayer. A copy of the said waiver request is attached hereto as Exhibit A.

3. A taxpayer who is granted a waiver and paying real estate taxes pursuant to this Ordinance and/or Act 57 of 2022, 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. A tax collector that accepts a waiver and payment in good faith in accordance with this subsection shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver.

5. As used in this Ordinance, the following words and phrases shall have the meanings given to them in this Ordinance unless the context clearly indicates otherwise:

- a) The term "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 real estate tax notice.

- b) The term "qualifying event" shall mean: 1) For purposes of real property, the date of transfer of ownership. 2) 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.
- c) The term "tax collector" shall mean a tax collector as defined in section 2 of the Local Tax Collection Law, 72 P.S. §5511.2, a delinquent tax collector as provided in section 26a of the Local Tax Collection Law, 72 P.S. § 5511.26a, the tax claim bureau or an alternative collector of taxes as provided in the Real Estate Tax Sale Law, 72 P.S. §5860.101, et seq., 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 in 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.

SECTION 2.

Any and all other Ordinances or parts of Ordinances in violation or in conflict with the terms, conditions and provisions of this ordinance are hereby repealed to the extent of such irreconcilable conflict.

SECTION 3.

The terms, conditions and provisions of this ordinance are hereby declared to be severable, and, should any portion, part or provision of this ordinance be found by a court of competent jurisdiction to be invalid, non-enforceable or unconstitutional, the Council hereby declares its intent that the ordinance shall have been enacted without regard to the invalid, non-enforceable, or unconstitutional portion, part or provision of this ordinance.

SECTION 4.

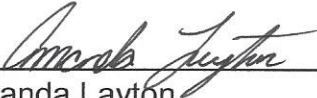
This Ordinance shall become effective on January 1, 2023.

ORDAINED and **ENACTED** an ordinance of the Borough of Southmont this

21st day of November, 2022.

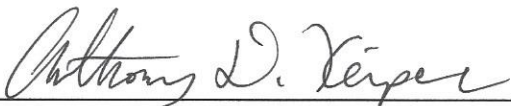
ATTEST:

BOROUGH OF SOUTHMONT:


Amanda Layton


Eric Muncert, President

Approved this 21st day of November, 2022


Anthony Keiper, Mayor



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:	