

NEWBERRY TOWNSHIP

RESOLUTION NO. 2022-27

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF NEWBERRY PROVIDING FOR WAIVER OF CERTAIN TAX CHARGES PURSUANT TO ACT 57 OF 2022

WHEREAS, Newberry Township (“Township”) is a second class township duly organized and existing under the Second Class Township Code; and

WHEREAS, the Township is a taxing district pursuant to the Local Tax Collection Act, Act of May 25, 1945 (P. L. 1050, No. 394), 53 P.S. §5511.1 et seq., as amended, Section 2, 53 P.S. §5511.2; and

WHEREAS, Act 57 of 2022, requiring taxing districts to adopt resolutions waiving certain tax charges under certain circumstances, was adopted into law; and

WHEREAS, the Township’s Board of Supervisors desires to adopt a Resolution in compliance with Act 57.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Newberry Township as follows:

SECTION 1. The Township’s tax collector shall waive additional charges for real estate taxes, if the taxpayer does all of the following:

(i) Provides a waiver request of additional charges to the tax collector in possession of the claim within twelve (12) months of a qualifying event as defined in Section 4; and

(ii) Attests that a notice was not received; and

(iii) Provides the tax collector in possession of the claim with one (1) 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.

(iv) Pays the face value amount of the tax notice for the real estate tax with the waiver request.

SECTION 2. A taxpayer granted a waiver and paying real estate tax as provided in Section 1 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.

SECTION 3. 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.

SECTION 4. The following words and phrases shall have the meanings given to them in this Resolution unless the context clearly indicates otherwise:

(a) "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) "qualifying event" shall mean:

(i) For purposes of real property, the date of transfer of ownership.

(ii) 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) "tax collector" shall mean a tax collector as defined in section 2 of the Local Tax Collection Act ("Act"), 53. P.S. §5511.2, a delinquent tax collector as provided in section 26.1 of the Act, 53. P.S. §5511.26a, the tax claim bureau or an alternative collector of taxes as provided in the Act of July 7, 1947 (P.L.1368, No.542), known as 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 5. Pursuant to Section 7(a) of the Act, as amended, 53 P.S. §5511.7, failure to receive notice shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his taxes as though they had received notice.

SECTION 6. This Resolution shall be effective January 1, 2023.


RESOLVED this 13th day of December, 2022, by the Board of Supervisors of the Township of Newberry, York County, Pennsylvania.

ATTEST:

NEWBERRY TOWNSHIP
BOARD OF SUPERVISORS



Anthony Miller, Secretary

By: 

Dave Kirkpatrick, Chairman

(SEAL)

CERTIFICATE

I, the undersigned, Secretary of the Board of Supervisors of the Township of Newberry, York County, Pennsylvania (the "Township"), certify that the foregoing is a true and correct copy of a Resolution of the Board of Supervisors of the Township which was duly enacted by 5 to 0 affirmative vote majority of the members of the Board of Supervisors of the Township, at a regular meeting held on December 13, 2023, that said Resolution has been recorded in the Resolution Book of the Township; and that said Resolution remains in effect, unaltered and unamended as of the date of this Certificate.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township on this 13th day of December, 2022.



Anthony Miller, Secretary

