

TOWNSHIP OF LEHIGH, PENNSYLVANIA
RESOLUTION NO. 2022 - 26

**IMPLEMENTING ACT 57 OF 2022 WHICH PROVIDES
FOR PROPERTY TAX PENALTY WAIVER PROVISIONS**

WHEREAS, Act 57 of 2022 (72 P.S. § 5511.7), amending the Local Tax Collection Law, was signed by Governor Wolf on July 11, 2022, and took effect on October 11, 2022; and

WHEREAS, Act 57 of 2022 (herein after the "Act") requires taxing districts that impose taxes on the assessed value of real property to adopt a resolution or ordinance within ninety (90) days of the effective date of the Act, or not later than January 9, 2023, directing the tax collector to waive additional charges for real estate taxes in certain situations; and

WHEREAS, the Lehigh Township Board of Commissioners hereby adopts this resolution in compliance with Act 57 of 2022.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF LEHIGH, PENNSYLVANIA, THAT:

1. The above "Whereas" clauses are incorporated herein by reference and made a part hereof.
 2. The Tax Collector of and for the Township of Lehigh shall comply with the provisions of Act 57 of 2022 and this resolution for tax years beginning on or after January 1, 2023.
 3. **DEFINITIONS**
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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 individual and/or department acting as tax collector for the Township of Lehigh, any authorized or designated delinquent tax collector, the Lehigh Township Tax Collector, 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 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.

4. WAIVER

The Tax Collector shall, for tax years beginning on and after January 1, 2023,

grant a request to waive additional charges for real estate taxes if the taxpayer does all of the following:

A. Provides a waiver request of additional charges, on a form provided by the state Department of Community and Economic Development, to the Tax Collector in possession of the claim within twelve (12) months of a qualifying event;

B. Attests that a tax notice was not received;

C. Provides the Tax Collector in possession of the claim with one of the following:

1. A copy of the deed showing the date of real property transfer; or

2. 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.

5. The proper officers and other personnel of Lehigh Township are hereby authorized and empowered to take all such further action, including any necessary transfers of funds, and execute additional documents as they may deem appropriate to carry out the purposes of this resolution.

6. Any resolution or part of resolution conflicting with the provisions of this resolution is hereby repealed insofar as the same affects this resolution.

7. The Township Executive shall distribute copies of this resolution to the proper officers and other personnel whose further action is required to achieve the purpose of this resolution.

ADOPTED BY LEHIGH TOWNSHIP BOARD OF SUPERVISORS on this 22nd day of November, 2022:



Michael Jones, Chairman