

A RESOLUTION OF CALN TOWNSHIP
BOARD OF COMMISSIONERS
CHESTER COUNTY, PENNSYLVANIA

RESOLUTION #2022-28

A RESOLUTION OF CALN TOWNSHIP ESTABLISHING THE PROCESS AND PROCEDURES BY WHICH TAXPAYERS MAY SEEK A WAIVER OF LATE PAYMENT PENALTIES FOR REAL ESTATE TAXES AS SET FORTH IN ACT 57 WHICH AMENDS THE LOCAL TAX COLLECTION LAW; REPEALING ALL OTHER INCONSISTENT RESOLUTIONS OR PARTS THEREOF; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners of Caln Township are required to and desire to implement Act 57 (P.L. 701, No. 57) amending the Local Tax Collection Law; and

WHEREAS, the Board of Commissioners of Caln Township have determined to adopt and implement procedures whereby taxpayers may seek a waiver of penalties for late payment of real estate taxes in certain defined circumstances as set forth in Act 57.

NOW THEREFORE, it is hereby **RESOLVED AND ADOPTED** by the Board of Commissioners of Caln Township, as follows:

1. The Tax Collector for the Township's Real Estate taxes shall waive penalties imposed for late payment of real estate taxes for a taxpayer who provides the following:
 - A. a waiver request within twelve months of a transfer of real property or mobile home/manufactured home ownership or the date of the location or relocation of mobile/manufactured home on a parcel of land not owned by the owner of the mobile home/manufactured home (not including the renewal of a lease for the same location);
 - B. an attestation that notice of the tax bill was not received;
 - C. a copy of a deed with the date of transfer; a copy of the title to a mobile home/manufactured home with the issuance date, or a copy of an

executed lease for the land upon which a mobile home/manufactured home will be situated showing the date of commencement; and

- D. payment of face value of the tax notice for the real estate tax.
2. A late payment waiver form as developed by the Department of Community and Economic Development shall be made available to taxpayers at the Township office and/or posted on the Township's website.
 3. A taxpayer once granted a late penalty waiver for a specific tax year shall not be subject to additional charges for real estate taxes for such tax year and any claim or lien filed for such charge shall be deemed satisfied and marked as satisfied if previously filed by the Township.
 4. The Tax Collector that accepts a waiver and tax payment in good faith in accordance with this Resolution shall not be personally liable for any amount due or arising from the real estate tax that is the subject of the waiver.
 5. The terms referenced in this Resolution shall have the definitions provided in the Local Tax Collection Law, as amended, and any inconsistencies between this Resolution and the Local Tax Collection Law shall be construed in favor of the Local Tax Collection Law, as amended.
 6. All resolutions or parts thereof inconsistent with this Resolution are hereby repealed to the extent of the inconsistency.
 7. The provisions of this Resolution are declared to be severable. If any provision of this Resolution is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this Resolution.
 8. This Resolution shall become effective immediately upon its legal adoption.

ADOPTED and **RESOLVED** this 11th day of August, 2022.

ATTEST:

CALN TOWNSHIP
BOARD OF COMMISSIONERS

Kristen Denne,
Township Secretary

Paul Mullin, President

Jane Kennedy, Vice President

Joshua B. Young, Commissioner

Lorraine Tindaro, Commissioner

Mark Evans, Commissioner