

NORTHAMPTON COUNTY COUNCIL - EASTON, PA

Ordinance No. _____ SESSION 2022 Bill No. 824

Introduced by John P. Goffredo and Tara M. Zrinski on August 18, 2022

Enacted _____ Effective _____

Title: AN ORDINANCE OF THE NORTHAMPTON COUNTY COUNCIL, COMMONWEALTH OF PENNSYLVANIA REQUIRING, IN ACCORDANCE WITH ACT 57 OF 2022, THE NORTHAMPTON COUNTY TAX COLLECTORS AND NORTHAMPTON COUNTY TAX CLAIM BUREAU, BEGINNING JANUARY 1, 2023, TO WAIVE ALL ADDITIONAL CHARGES FOR REAL ESTATE TAXES IF THE TAXPAYER COMPLIES WITH ALL THE REQUIREMENTS AS SET FORTH HEREIN; DEFINING TERMS; PROVIDING FOR SEVERABILITY, REPEALER AND EFFECTIVE DATE

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 a tax collector of the County to waive additional charges when a new purchaser of real property or purchaser of a mobile or manufactured home had not received notice of said tax due and subsequently pays the face amount of the tax due as set forth on the tax notice; and

WHEREAS, the Home Rule Charter Section 602(3) requires County Council to adopt an ordinance when County Council levies a tax or determines the subject matter or rate of taxation; and

WHEREAS, the waiver of penalties and interest as proscribed by Act 57 deals with the subject matter and rate of taxation; and

WHEREAS, the Northampton County Council hereby desires to enact an ordinance to comply with Act 57 and the Home Rule Charter.

NOW THEREFORE, BE IT HEREBY ORDAINED AND ENACTED by Northampton County Council that it does hereby authorize the County of Northampton, Easton, Pennsylvania, to adopt the Act 57 changes as set forth in the Local Tax Collection Law.

Section 1:

Northampton County Council hereby adopts the below in Section 2 which shall be implemented by the Department of Fiscal Affairs Division of Revenue Operations as required by Act 57.

Section 2:

1. Northampton County hereby requires a tax collector 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:

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.

2. The Department of Community and Economic Development shall develop and make available to each taxing district a

form by which a taxpayer may request a waiver of additional charges under this section, which shall include a space for attestation by the taxpayer.

3. A taxpayer granted a waiver and paying real estate taxes provided in this subsection 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 section, the following words and phrases shall have the meanings given to them in this subsection 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, a delinquent tax collector as provided in Section 26.1, 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," 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.

This ordinance was advertised on the ___ day of _____ 2022 and was adopted by the Northampton County Council on the ___ day of ___ 2022.

ATTEST:

Linda M. Zembo
Clerk to Council

Lori Vargo Heffner
County Council President

Lamont G. McClure
County Executive