GLEN ROCK BOROUGH YORK COUNTY, PENNSYLVANIA

RESOLUTION NO. 2020-15

RESOLUTION OF GLEN ROCK BOROUGH, YORK COUNTY, ADOPTING A REAL ESTATE TAX WAIVER OF PENALTIES ASSOCIATED WITH REAL ESTATE TAXES LEVIED AND DUE UPON TAX PARCELS WITHIN GLEN ROCK BOROUGH PURSUANT TO ACT 15 OF 2020, AND THE LOCAL TAX COLLECTION ACT, 72 P.S. § 5511.10

WHEREAS, there has been a Proclamation of Disaster Emergency by the Commonwealth of Pennsylvania on March 6, 2020, pursuant to the Emergency Management Services Code, 35 Pa.C.S. § 7101. et seq., based upon the imminent threat of the COVID-19 (novel coronavirus) outbreak; and

WHEREAS, the Governor has ordered by and through such Proclamation the closure of all schools and non-essential businesses; and

WHEREAS, the Governor has further urged all governing bodies and executive officers of all political subdivisions affected by this emergency to act as necessary to meet the current exigencies as legally authorized under this Proclamation; and

WHEREAS, on April 20, 2020, the Governor signed into law Act 15 of 2020, 35 Pa. C. S. §5713, which provides the temporary authority to taxing districts to waive any fee or penalty associated with the late payment of a real property tax if the tax is paid in full by December 31, 2020; and

WHEREAS, this resolution shall apply to annual and interim real estate tax bills of Glen Rock Borough for the tax year of 2020; and

WHEREAS, the Council of Glen Rock Borough recognizes that in this time of mandatory business closures wherein many constituents, residents, and taxpayers in York County are without their livelihoods, that it is incumbent upon the Council of Glen Rock Borough to assist those who have been economically affected by this disaster; and

WHEREAS, nothing herein shall be construed as to affect or modify any existing tax levied upon real estate within York County, nor shall it be intended to affect the existence of any past due taxes, penalties, or interest thereon for real estate taxes owing prior to the date of this Resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Council of Glen Rock Borough, York County, Pennsylvania, direct that pursuant to 2020 Act 15, Chapter 57, Subchapter B, 35 Pa. C. S. §5713, Property Tax Relief, the Council of Glen Rock Borough hereby waives payment of any penalties calculated for the municipal real estate tax for the period June 16, 2020, through

December 31, 2020, for the late payment of Municipal real estate taxes to include annual and interim tax bills for the tax year of 2020. The ten percent (10%) penalty as assessed by Resolution 2019-28 will continue to be assessed for any taxes that remain unpaid after December 31, 2020.

ADOPTED this 20th day of May, 2020 by the Glen Rock Borough Council.

Attest:

GLEN BOROUGH COUNCIL

Secretary

President