

**FAWN GROVE BOROUGH
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2022-02

**AN ORDINANCE OF THE BOROUGH COUNCIL OF FAWN GROVE
BOROUGH, YORK COUNTY, PENNSYLVANIA, IMPLEMENTING ACT 57 OF
2022 PROPERTY TAX WAIVER PROVISIONS, ESTABLISHING THE TAX
RATE ON THE ASSESSED VALUATION OF REAL ESTATE FOR 2023 AND
ANNUAL REFUSE FEE**

WHEREAS, Fawn Grove Borough desires to establish the property tax rate for 2023 and the annual refuse fee; and

WHEREAS, Act 57 of 2022, amending the Local Tax Collection Law, was signed by Governor Wolf on July 11, 2022, and takes effect on October 10, 2022; and

WHEREAS, Act 57 requires taxing districts that impose taxes on the assessed value of real property to adopt a resolution or ordinance within 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 Borough desires to implement the provisions of Act 57 of 2023 requiring the Borough Tax Collector to comply with said provisions.

NOW, THEREFORE, BE IT ORDAINED by the Borough Council of Fawn Grove as follows:

SECTION 1: Implementation of Act 57 of 2022:

A. Definitions. The following words and phrases shall have the meanings given to them within this Ordinance unless the context clearly indicates otherwise:

Additional Charge(s): 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 authorized tax collector for Fawn Grove Borough, York County, any authorized or designated delinquent tax collector, the York Adams Tax Claim Bureau, 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.

B. 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:

1. 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;
2. Attests that a tax notice was not received; and
3. Provides the Tax Collector in possession of the claim with one 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; and
4. Pays the face value amount of the tax notice for the real estate tax with the waiver request.

SECTION 2: Property Tax.

A. Levy. The tax rate for the calendar year beginning January 1, 2023, and ending December 31, 2023, is hereby established at 2.0 Mills (\$.002) on the assessed valuation of taxable real estate situate within the Borough of Fawn Grove, York County, Pennsylvania, for general Borough purposes.

B. Discount/Penalty. A rebate or discount of Two (2%) percent shall be allowed if the tax levied in Section 1 above is paid on or before April 15, 2023, and a penalty of Ten (10%) percent shall be added to the tax if paid after June 15, 2023.

SECTION 3: Annual Refuse Fee. The annual refuse fee for 2023, now part of the tax bill, shall be set at \$415.

SECTION 4: Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Borough Council that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

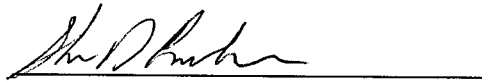
SECTION 5: Repealer. All provisions of any previous Ordinance or Resolution inconsistent with the provisions of this Ordinance are hereby repealed.

ORDAINED AND ENACTED into Ordinance this 6th day of December 2022 by the Borough Council of Fawn Grove, in lawful session duly assembled.

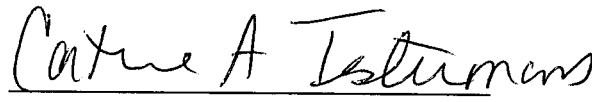
Attest:

**BOROUGH OF FAWN GROVE
YORK COUNTY, PENNSYLVANIA**


Secretary


President

Approved by the Mayor this 6th day of December 2022.


Mayor