RESOLUTION 2020-10

A Resolution of the York County Board of Commissioners Adopting a Real Estate Tax Waiver of Penalties Associated with Real Estate Taxes Levied and Due Upon Tax Parcels Within York County Pursuant to Act 15 of 2020, and the Third Class County Code, et seq." 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

W**HEREAS**, 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 the County for the tax year of 2020; and

WHEREAS, the Commissioners of the County of York recognize 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 County of York to assist those who have been economically effected by this disaster; and

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

NOW AND THEREFORE, the Commissioners of the County of York direct that pursuant to 2020 Act 15, Chapter 57, Subchapter B, 35 Pa. C. S. §5713, Property Tax Relief, the County Tax Office hereby waives payment of any penalties calculated for the county real estate tax for the period June 16, 2020, through December 31, 2020, for the late payment of County real estate taxes to include annual and interim tax bills for the tax year of 2020. The ten percent (10%) penalty as assessed by Ordinance 2019-06 will continue to be assessed for any taxes that remain unpaid after December 31, 2020.

ADOPTED this __29th__ day of April, 2020, by the Board of Commissioners of the County of York, Pennsylvania, in lawful session duly assembled.

ATTEST:

Mark Derr, Chief Clerk

BOARD OF COMMISSIONERS

Julie Wheeler, President Commissioner

Doug Hoke, V.P. Commissioner

Ron Smith, Commissioner