

TOWNSHIP OF SALISBURY

RESOLUTION NO. 11-2022-1761

A RESOLUTION REQUIRING THE TAX COLLECTOR OF SALISBURY TOWNSHIP TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES BEGINNING IN TAX YEAR 2023 UNDER CERTAIN CIRCUMSTANCES WHEN NOTICE WAS NOT RECEIVED, PURSUANT TO PENNSYLVANIA ACT 57 OF 2022.

WHEREAS, on July 11, 2022, the Governor of Pennsylvania approved Act 57 of 2022, which amended the Local Tax Collection Law, adding to Section 7 titled “Effect of Failure to Receive Tax Notice”; and

WHEREAS, Act 57 of 2022, in part, requires each taxing district, by ordinance or resolution to require a tax collector to waive additional charges for real estate taxes under certain circumstances when notice was not received; and

WHEREAS, such ordinance or resolution must be enacted within ninety (90) days of the effective date of Act 57 of 2022; and

WHEREAS, the Salisbury Township Board of Commissioners wishes to follow state law by timely enacting such legislation.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Township of Salisbury, Lehigh County, Pennsylvania to hereby require the Township’s tax collector to waive additional charges for real estate taxes as follows:

SECTION I. Notwithstanding any other provision of law, and pursuant to Section 7(b)(1) of the Local Tax Collection Law, the tax collector for the Township of Salisbury is required to waive additional charges for real estate taxes, beginning in tax year 2023 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:
 - (i) a copy of the deed showing the date of real property transfer; or
 - (ii) 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.

SECTION II. Pursuant to Section 7(b)(2) of the Local Tax Collection Law, the tax collector for Salisbury Township shall use the form developed by the Pennsylvania Department of Community and Economic Development, and made available to Salisbury Township, by which a taxpayer may request a waiver of additional charges, and which form shall include a space for attestation by the taxpayer.

SECTION III. Pursuant to Section 7(b)(3) of the Local Tax Collection Law, a taxpayer granted a waiver and paying real estate tax as provided in this law 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.

SECTION IV. Pursuant to Section 7(b)(4) of the Local Tax Collection Law, the tax collector for Salisbury Township shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver if the tax collector accepts a waiver and payment in good faith in accordance with Section 7(b) of the Local Tax Collection Law.

SECTION V. Pursuant to Section 7(b)(5) of the Local Tax Collection Law, as used in law, the following words and phrases shall have the meanings given to them in this law unless the context clearly indicates otherwise:

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.

The term “qualifying event” shall mean:

- (a) For purposes of real property, the date of transfer of ownership.
- (b) 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.

The term “tax collector” shall mean a tax collector as defined in Section 2 of the Local Tax Collection Law, a delinquent tax collector as provided in Section 26.1 of the Local Tax Collection Law, the tax claim bureau or an alternate 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.

SECTION VI. If any section, clause, provision, or portion of this Resolution shall be held invalid or unconstitutional by any Court of competent jurisdiction, such decisions shall not affect any other section, clause, provision, or portion of this Resolution so long as it remains legally enforceable minus the invalid portion. The Salisbury Township Board of Commissioners reserves the right to amend this Resolution or any portion thereof from time to time as it shall deem advisable in the best interest of the promotion of the purposes and intent of this Resolution, and the effective administration thereof.

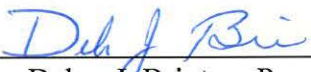
SECTION VII. This Resolution shall become effective immediately upon approval.

APPROVED AND ADOPTED this 22nd day of November, 2022 at a regular public meeting.

Attest:

TOWNSHIP OF SALISBURY
(Lehigh County, Pennsylvania)


Cathy Bonaskiewich
Township Secretary

By: 
Debra J. Brinton, President
Board of Commissioners