RESOLUTION NO. 16-2020

WHEREAS, Maidencreek Township, (the "Municipality") is a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the Municipality is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*

WHEREAS, a novel coronavirus (now known as "SARS CoV-2") emerged in Wuhan, China, and began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

WHEREAS, the Governor's Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et.seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged counties to "act as necessary to meet the current exigencies"; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged "social distancing" measures to prevent the spread of COVID-19; and

WHEREAS, the Federal Government and the Commonwealth of Pennsylvania have extended the deadline for filing federal and state taxes for a period of 90 days until July 15, 2020, due to the economic impact of the virus; and

WHEREAS, the Municipality recognizes that the finances of many of its taxpayers have been and will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

WHEREAS, the Municipality has statutory discretion to impose penalties for late payment of taxes of up to ten percent (10%), pursuant to 72 P.S.§5511.10; and

WHEREAS, the Municipality desires to mitigate the economic impact of COVID-19 on its taxpayers by using its statutory discretion to reduce penalties for late tax payments until September 30, 2020 for payments related to taxable year 2020.

NOW THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED by the Municipality, as follows:

1. For taxable year 2020 only, all tax payments for municipal real estate taxes received by September 30, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments for municipal real taxes received after September 30, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.

2. With the exception of the above provisions as it relates to the taxable year 2020, all other municipal resolutions and ordinances concerning the collection of taxes under the Local Tax Collection Law remain in full force and effect.

ADOPTED THIS 14th DAY OF MAY,2020.

MAIDENCREEK TOWNSHIP
BOARD OF SUPERVISORS

Heidi Fiedler, Chair

David Franke, Vice Chair

Attest:

Diane Hollenbach, Manager

Claude Beaver