MAIDENCREEK TOWNSHIP
BERKS COUNTY, PENNSYLVANIA
RESOLUTION NO. 22 – 2022

A RESOLUTION TO IMPLEMENT ACT 57 OF 2022 PROPERTY TAX PENALTY WAIVER PROVISIONS.

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.

NOW, THEREFORE BE IT RESOLVED that the Tax Collector of Maidencreek Township comply with the provisions of Act 57 and this resolution for tax years beginning on or after January 1, 2023:

Section 1 - Definitions

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

Additional Charge: 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 elected tax collector for Maidencreek Township, Berks County, Pennsylvania, any authorized or designated delinquent tax collector, the Berks County 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 amounts, liens or claims derived from the real estate tax.

Section 2 - Waiver of Penalty

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 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 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.

RESOLVED and ADOPTED by the Board of Supervisors of the Township of Maidencreek in lawful session duly assembled, this twenty-seventh day of December 2022 A.D.

Board of Township Supervisors
Maidencreek Township
Berks County, Pennsylvania

Supervisor Heidi E. Fiedler

Supervisor David K. Franke

Attestation:

Township Secretary Christina L. Hafer

Supervisor Joshua G. Meck

Certificate of Resolution

I hereby certify that the Resolution No. 22-2022, which was for the purpose "a resolution to implement Act 57 of 2022 Property Tax Penalty Waiver provisions," is a true and accurate copy of the Resolution which was resolved and adopted on the twenty-seventh day of December 2022 A.D.

We the Undersigned Hereby Attest to this:

Township Secretary
Christina L. Hafer

Township Manager
Hunter L. Ahrens

December 28, 2022
Date