

ORDINANCE NO. 2022-04

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF LOWER ALLEN TOWNSHIP, CUMBERLAND COUNTY, PENNSYLVANIA, AMENDING THE CODIFIED ORDINANCES OF LOWER ALLEN TOWNSHIP, 1997 AT CHAPTER 197-64 TAX DISCOUNTS; PENALTIES BY ADDING A NEW SUBSECTION C DEALING WITH PENALTY WAIVERS PURSUANT TO ACT 57 OF 2022

BE IT ENACTED AND ORDAINED by the Board of Commissioners (“Board”) of Lower Allen Township (“Township”), Cumberland County, Pennsylvania, and it is hereby enacted and ordained by the same as follows:

SECTION I

1. **Chapter 197 - Taxation** shall be amended at Section 197-64 Tax Discounts; Penalties by adding a new Subsection C to implement the provisions of Act 57 of 2022 as follows:

Section 197-64 (C)

Beginning in calendar year 2023, taxpayers who have purchased a new residence in the last year can apply for waiver of late real estate tax penalties provided they provide the following:

- i. Provide a waiver request of additional charges to the tax collector in possession of the claim within twelve months of the qualified event;
 - ii. Attest that the notice was not received;
 - iii. Provides the tax collector in possession of the claim one of the following:
 - A. A copy of the deed showing the real estate 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 the parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences.
 - iv. Pay the face value amount of the tax notice for the real estate tax with the waiver request.
2. The Lower Allen Township Tax Collector is directed to provide this penalty waiver on forms provided by the Department of Community and Economic Development.

SECTION II

The provisions of this Ordinance, as far as they are the same as those of ordinances in force immediately prior to the enactment of this Ordinance, are intended as a continuation of such ordinances and not as new enactments. The provisions of this Ordinance shall not affect any such suit or prosecution pending, or to be instituted to enforce any right or penalty, or to punish any offense under the authority of any ordinance repealed by this Ordinance.

SECTION III

The provisions of this Ordinance are severable, and if any of its provisions shall be held to be unconstitutional, illegal, or invalid, such decision shall not affect the validity of any of the remaining provisions of this Ordinance. It is hereby declared as a legislative intent that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provision not been included herein.


SECTION IV

This Ordinance shall be effective immediately.

ENACTED AND ORDAINED this 12th day of September, 2022

Attest:

(Corporate Seal)



(Assistant) Secretary

**BOARD OF COMMISSIONERS
LOWER ALLEN TOWNSHIP**



(Vice) President