

**LINESVILLE BOROUGH
CRAWFORD COUNTY
COMMONWEALTH OF PENNSYLVANIA
RESOLUTION NO. 2022-14**

**A RESOLUTION OF THE BOROUGH OF LINESVILLE
IMPLEMENTING ACT 57 OF 2022**

WHEREAS, the Borough of Linesville (the "Borough") is a Borough and Municipality in the Commonwealth of Pennsylvania organized and governed according to the Borough Code; and

WHEREAS, on July 11, 2022, the Governor signed Act 57 of 2022 (the "Act") amending the Local Tax Collection Law to be effective January 1, 2023; and

WHEREAS, the Act allows for the local Tax Collector to automatically waive penalties for taxpayers who have purchased a home within the previous twelve months but have not received their tax bill in the mail; and

WHEREAS, the taxpayer must have met the necessary requirements outlined in the Act and provided the required verification regarding the property transfer to the tax collector; and

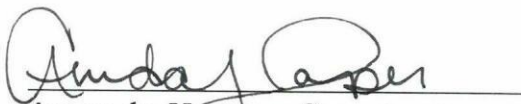
WHEREAS, the Act applies to anyone duly elected or appointed to collect real estate taxes.

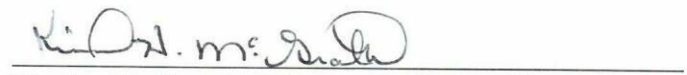
NOW, THEREFORE, BE IT RESOLVED, that the Council of the Borough of Linesville will implement Act 57 of 2022 effective January 1, 2023.

RESOLVED by the Council for the Borough of Linesville, Crawford County, Pennsylvania in an open meeting duly assembled at 103 West Erie Street, Linesville, Pennsylvania on this 13th day of December, 2022.


ATTEST:

BOROUGH OF LINESVILLE


Amanda Harper- Secretary


Kevin McGrath- Borough Council President

The foregoing Resolution is hereby approved this 13th day of December, 2022.


David Hoogstad Sr., Mayor

LOCAL TAX COLLECTION LAW - EFFECT OF FAILURE TO RECEIVE TAX
NOTICE

Act of Jul. 11, 2022, P.L. 701, No. 57

Cl. 72

Session of 2022

No. 2022-57

HB 430

AN ACT

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," further providing for effect of failure to receive tax notice.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 7 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, is amended to read:

Section 7. Effect of Failure to Receive Tax Notice.--(a)

Failure to receive notice shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his taxes as though he had received notice.

(b) (1) Notwithstanding any other provision of law, a taxing district shall, within ninety days of the effective date of this subsection, by ordinance or resolution, require a tax collector to waive additional charges for real estate taxes beginning in the first tax year after the effective date of this subsection, if the taxpayer does all of the following:

(i) provides a waiver request of additional charges to the tax collector in possession of the claim within twelve months of a qualifying event;

(ii) attests that a notice was not received;

(iii) 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 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

(iv) pays the face value amount of the tax notice for the real estate tax with the waiver request.

(2) The Department of Community and Economic Development shall develop and make available to each taxing district a form by which a taxpayer may request a waiver of additional charges under this section, which shall include a space for attestation by the taxpayer.

(3) A taxpayer granted a waiver and paying real estate tax as provided in this subsection 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.

(4) A tax collector that accepts a waiver and payment in good faith in accordance with this subsection shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver.

(5) As used in this section, the following words and phrases shall have the meanings given to them in this subsection 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:

(i) For purposes of real property, the date of transfer of ownership.

(ii) 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, a delinquent tax collector as provided in section 26.1, the tax claim bureau or an alternative 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 2. This act shall take effect in 90 days.

APPROVED--The 11th day of July, A.D. 2022.

TOM WOLF

LOCAL TAX COLLECTION LAW - EFFECT OF FAILURE TO RECEIVE TAX
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