

BOROUGH OF EDINBORO

RESOLUTION 21-2022

WHEREAS, Act 57 of 2022 provides the failure to receive a tax notice shall not relieve any taxpayer from payment of the taxes imposed by any tax district and such taxpayer shall be charged with their taxes as though the tax notice was received; and

WHEREAS, Act 57 of 2022 requires all taxing districts in the Commonwealth of Pennsylvania to pass a resolution directing their tax collector/s to waive additional charges for real estate taxes if/when a taxpayer does certain things, enumerated below, beginning in the first year after the effective date of Act 57 (which is October 9, 2022).

AND NOW, on this 10th day of October, 2022, with this Resolution, the Borough of Edinboro is hereby directing all of its tax collectors – which shall include delinquent tax collectors, the tax claim bureau or an alternative collector of taxes as provided in Pennsylvania’s Real Estate Tax Sale Law, employees, agents or assignees authorized to collect real estate taxes, a purchaser of claim for the real estate tax or any other person authorized by law or contract to secure the 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 – to do the following:

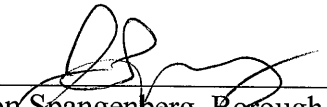
1. The tax collectors shall waive additional charges for real estate taxes if the taxpayer does all of the following:
 - a. Provides a waiver request of additional charges to the tax collector in possession of the claim within twelve months of a “qualifying event.”
 - 1) An “additional charge” means 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.
 - 2) A “qualifying event” means (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 is 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.
 - b. Attests that the tax notice was not received.
 - c. Provides the tax collector in possession of the claim with one of the following:
 - 1) A copy of the deed showing the date of real property transfer; or
 - 2) 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.

- d. Pays the face value amount of the tax notice for the real estate tax with the waiver request.
- 2. The tax collectors shall utilize the form created by the Department of Community and Economic Development by which a taxpayer may request a waiver of additional charges, which form will include a space for attestation by the taxpayer.

ATTEST:

HOME RULE BOROUGH OF EDINBORO



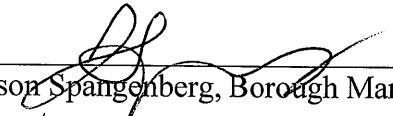
Jason Spangenberg, Borough Manager



Aaron Gast, Mayor

CERTIFICATION

I hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by the affirmative vote of the majority of the members of the Borough Council of Edinboro Borough, Erie County, Pennsylvania, at a meeting duly held on the 10th day of October, 2022, and that proper notice of such meeting was duly given as required by law.



Jason Spangenberg, Borough Manager and Secretary