

CERTIFICATE AND ATTESTATION

I, Kim Zimmerman, do hereby certify and attest that I am the Borough Secretary of the Borough of Lewistown and in that capacity I have custody of the official Minute Book of the said Borough and the official Ordinance Book of the said Borough; and I hereby certify and attest that the annexed Ordinance No. 2022- 10 was duly adopted at a meeting of the Borough Council of said Borough held on December 14, 2022, of which notice of said meeting was duly given as required by law and a quorum of the Council Members was present; and that the said Ordinance was duly recorded among the official minutes of the Borough of Lewistown and in the official Ordinance Book of the Borough of Lewistown and that the same has not been altered, amended or rescinded but remains in full force and effect.

Certified this 14TH day of December, 2022.



Kim Zimmerman
Borough Secretary
Borough of Lewistown
Mifflin County, Pennsylvania

{Seal}

ORDINANCE NO. 2022 - 6

AN ORDINANCE OF THE BOROUGH OF LEWISTOWN, MIFFLIN COUNTY, PENNSYLVANIA, AMENDING THE CODE OF ORDINANCES OF THE BOROUGH OF LEWISTOWN, BY ADDING TO CHAPTER 225, TAXATION, A NEW ARTICLE V, EFFECT OF FAILURE TO RECEIVE REAL ESTATE TAX NOTICE PURSUANT TO ACT 57 OF 2022; REPEALING PRIOR INCONSISTENT ORDINANCES AND PARTS OF ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND CONTAINING AN EFFECTIVE DATE.

WHEREAS, by Act 57 of 2022 (Act of Jul. 11, 2022, P.L. 701, No. 57), the Pennsylvania General Assembly requires local taxing districts, like the Borough, to adopt an ordinance within 90 days of the effective date of Act 57 of 2022 requiring a tax collector to waive certain “additional charges”, as defined under Act 57 of 2022, for real estate taxes beginning in the first tax year after the effective date of Act 57 of 2022, provided certain conditions are met by the taxpayer; and

WHEREAS, the Borough Council of the Borough of Lewistown hereby adopts this ordinance in compliance with Act 57 of 2022, and believes it to be in the best interest of the Borough to do so.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, AND IT IS HEREBY ORDAINED AND ENACTED, by the Borough Council of the Borough of Lewistown, Mifflin County, Pennsylvania, as follows:

SECTION 1: Amendment to the Code of Ordinances. The Code of Ordinances of the Borough of Lewistown, Chapter 225, Taxation, is amended by adding a new Article V, Effect of Failure to Receive Real Estate Tax Notice, as follows:

Article V. EFFECT OF FAILURE TO RECEIVE REAL ESTATE TAX NOTICE

Section 255-65. As provided in section 7 of the Local Tax Collection Law, 72 P.S. § 5511.7, except as set forth in section 255-66 of this Article V, 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.

Section 255-66. Waiver of additional charges pursuant to the Act of Jul. 11, 2022, P.L. 701, No. 57:

1. Pursuant to the Act of Jul. 11, 2022, P.L. 701, No. 57, the tax collector shall waive additional charges for real estate taxes beginning in the first tax year after the effective date of the Act of Jul. 11, 2022, P.L. 701, No. 57, 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;

(b) attests that a notice was not received;

(c) provides the tax collector in possession of the claim with one of the following:

(i) a copy of the deed showing the date of real property transfer; or

(ii) 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

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

2. Requests for waiver of additional charges pursuant to this section shall be made on a form provided by the Pennsylvania Department of Community and Economic Development, available upon request from the Borough, which form 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 Article V 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 [part /chapter /section], the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

(a) 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.

(b) 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.

(c) The term “tax collector” shall mean a tax collector as defined in section 2 of the Local Tax Collection Law, 72 P.S. §5511.2, a delinquent tax collector as provided in section 26a of the Local Tax Collection Law, 72 P.S. § 5511.26a, the tax claim bureau or an alternative collector of taxes as provided in the Real Estate Tax Sale Law, 72 P.S. §5860.101, et seq., 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: Severability. If any sentence, clause or section or any part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Borough Council that this Ordinance would have been adopted if such unconstitutional, illegal and invalid sentence, clause, section or part thereof had not been included therein.


SECTION 3: Repealer and Savings. Any Ordinance or part of any Ordinance, or Resolution or part of any Resolution or Motion or part of any Motion conflicting with the provisions of this Ordinance is hereby repealed insofar as the same affects this Ordinance or is inconsistent with this Ordinance; otherwise, those provisions of Ordinances, Resolutions or Motions not hereby repealed or amended and not conflicting or not inconsistent herewith are confirmed and incorporated herein by reference as if fully set forth.

SECTION 4: Location, Renumbering and Relettering. The location and numerical or alphabetical designation of this Ordinance and the sections and subsections included therein shall be delegated to the discretion of then appointed Codifier of the Code of the Borough of Lewistown (presently the Codifier is "General Code") which may renumber and/or reletter this Ordinance and the sections and subsections therein as are necessary to accommodate this Ordinance in the Code of the Borough of Lewistown. The Codifier shall make no substantive changes to this Ordinance. Any such rearranging, renumbering, relettering and editing shall not affect the validity of this Ordinance or the provisions of the Code affected thereby.

SECTION 5: Effective Date. This Ordinance shall take effect immediately.

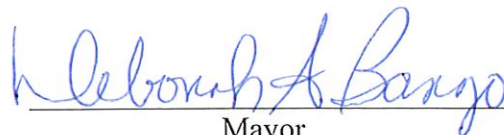
ORDAINED AND ENACTED by the Borough Council of the Borough of Lewistown, Mifflin County, Pennsylvania, in public session assembled, this 14th day of December, 2022.

BOROUGH OF LEWISTOWN
Mifflin County, Pennsylvania


Borough Secretary
(SEAL)

By 
(Vice) President of
Borough Council

This Ordinance was read and is hereby approved by me this 14th day of
December, 2022.


Mayor
(SEAL)

