

NORTH MIDDLETON TOWNSHIP, CUMBERLAND COUNTY, PENNSYLVANIA

RESOLUTION NO. 2020-08

**A RESOLUTION OF NORTH MIDDLETON TOWNSHIP, CUMBERLAND COUNTY
PENNSYLVANIA WAIVING PENALTIES FOR REAL ESTATE TAX PAYMENTS
MADE THROUGH OCTOBER 31, 2020, IN ACCORDANCE WITH ACT 15 OF 2020**

RECITALS

WHEREAS, North Middleton Township, Cumberland County, Pennsylvania (the “Township”), is a municipal corporation organized and existing under the laws of the Commonwealth of Pennsylvania (the “Commonwealth”); and

WHEREAS, the Township is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*; and

WHEREAS, on March 6, 2020, pursuant to Section 7301(c) of the Emergency Management Services Code, 35 Pa. C.S. § 7101, *et seq.*, Governor Tom Wolf issued a Proclamation of Disaster Emergency, proclaiming the existence of a disaster emergency across the Commonwealth of Pennsylvania as a result of the spread of coronavirus or COVID-19; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic; and

WHEREAS, on March 13, 2020, President Donald J. Trump issued a Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak, pursuant to Sections 201 and 301 of the National Emergencies Act (50 U.S.C. § 1601, *et seq.*) and consistent with Section 1135 of the Social Security Act, as amended (42 U.S.C. § 1320b-5), finding and proclaiming that the COVID-19 outbreak in the United States constitutes a national emergency, beginning March 1, 2020; and

WHEREAS, the Township issued a Declaration of Disaster Emergency on March 19, 2020, recognizing the existence of a disaster emergency in the Township due to COVID-19; and

WHEREAS, on April 20, 2020 Act 15 of 2020 was enacted, which Act provides authority for a taxing district to provide real property tax relief through the extension of the discount period and the waiver of penalties; and

WHEREAS, on April 30, 2020, the Cumberland County Commissioners enacted a Resolution which waived, for all Cumberland County real estate taxes, any penalties associated with payments made prior to October 31, 2020, but did not extend the discount period beyond April 30, 2020; and

WHEREAS, the Township desires to mitigate the economic impact of COVID-19 on the Township's taxpayers by waiving penalties for payments related to taxable year 2020 that are remitted no later than October 31, 2020.

NOW THEREFORE, BE IT RESOLVED, that the Board of Supervisors of North Middleton Township, in accordance with the authority set forth in Act 15 of 2020, provides the following real property tax relief:

SECTION 1. The foregoing recitals to this Resolution are incorporated herein and made a part hereof.

SECTION 2. The time by which real property tax payments may be remitted without incurring a penalty shall be extended to October 31, 2020, provided that such extension shall only be applicable to real property taxes for 2020 which are paid in full by December 31, 2020.

SECTION 3. All provisions of previous resolutions or ordinances which are contrary to this Resolution are expressly repealed.

SECTION 4. A copy of this Resolution shall be provided to the tax collector for the Township by May 20, 2020.

SECTION 5. If any word, phrase, sentence, part, section, subsection, or other portion of this Resolution or any application thereof to any person or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall be severable and the remaining provisions of this Resolution and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

SECTION 6. This Resolution shall take effect in accordance with law.

DULY ADOPTED, pursuant to the authority granted to the Township under the laws of the Commonwealth of Pennsylvania in lawful session duly assembled on the 5th day of May, 2020.

**NORTH MIDDLETON TOWNSHIP,
CUMBERLAND COUNTY, PENNSYLVANIA**

ATTEST:


Secretary


Robert A. Reisinger, Chair

