

**MIDDLETOWN TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA**

ORDINANCE NO. 845

AN ORDINANCE AMENDING THE MIDDLETOWN TOWNSHIP CODE OF ORDINANCES OF THE TOWNSHIP OF MIDDLETOWN, DELAWARE COUNTY, PA, CHAPTER 215, TAXATION, ARTICLE III, ENFORCEMENT AND COLLECTION PROCEDURES, BY ADDING A NEW SUBSECTION 215-80 ENTITLED "WAIVER OF ADDITIONAL CHARGES FOR REAL ESTATE TAXES", DIRECTING THE TAX COLLECTOR TO IMPLEMENT PENNSYLVANIA ACT 57 OF 2022 AMENDING THE LOCAL TAX COLLECTION LAW TO PROVIDE FOR A WAIVER OF ADDITIONAL TAX CHARGES FOR REAL ESTATE TAXES IN CERTAIN SITUATIONS.

WHEREAS, Act 57 of 2022 (Act of Jul. 11, 2022, P.L. 701, No. 57) (the "Act") amending the Local Tax Collection Law, 72 P.S. § 5511.1 *et seq.*, was enacted July 11, 2022 and takes effect on October 10, 2022;

WHEREAS, the Act requires taxing districts imposing taxes authorized under the Local Tax Collection Law to adopt an ordinance within ninety (90) days of the effective date of the Act, directing the tax collector to waive additional charges for real estate taxes in certain situations; and

WHEREAS, the Township's Home Rule Charter requires that changes to establish, levy and collect taxes, and increase or decrease the rate of existing taxes is accomplished by Ordinance.

The Council of the Township of Middletown, Delaware County, Pennsylvania, hereby ENACTS AND ORDAINS this Ordinance as follows:

Section 1.

The Middletown Township Code of Ordinances, Chapter 215, Taxation, Article 3, Enforcement and Collection Procedures, shall be and is hereby amended by adding a new Subsection 215-80 "Waiver of Additional Charges for Real Estate Taxes", as follows:

215-80. Waiver of Additional Chargers for Real Estate Taxes.

A. Definitions. As used in this Subsection, the following terms shall have the meanings indicated, unless the context clearly indicates otherwise.

1. Additional Charge or Additional Charges. 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. Qualifying Event.

a. For the purposes of real property, the date of transfer of ownership.

- b. For 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 manufactured or mobile home on a parcel of land not owned by the owner of the manufactured or mobile home. The term does not include the renewal of a lease for the same location.
 3. Tax Collector. The elected tax collector for the Township of Middletown, Delaware County, any authorized or designated delinquent tax collector, the Delaware County Tax Claim Bureau, or any alternative collector of taxes as provided for 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.
- B. Waiver. The Tax Collector, for tax years beginning on and after January 1, 2023, grant a request to waive additional charges for real estate taxes if the taxpayer does all of the following:
 1. Provides a Waiver Request of Additional Charges, on a form provided by the Pennsylvania Department of Community and Economic Development, or successor Commonwealth agency, to the Tax Collector in possession of the claim within twelve (12) months of the Qualifying Event;
 2. Attests that the tax notice was not received;
 3. Provides the Tax Collector in possession of the claim with one (1) 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
- C. Pays the face value of the amount of the tax notice for the real estate tax with the Waiver Request.

Section 2.

If any section, subsection, sentence, clause, phrase, or word of this Ordinance is for any reason held invalid or unconstitutional by any courts of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not render this Ordinance invalid.

Section 3.

This Ordinance shall be effective thirty-one (31) days after its enactment.

ENACTED AND ORDAINED by the Council of Middletown Township, Delaware County, Pennsylvania, this 24 day of October, 2022.

ATTEST:



John McMullan
Township Manager

TOWNSHIP OF MIDDLETOWN COUNCIL

By: 

Mark Kirchgasser
Chairman of Council