

RESOLUTION NO. 09-2022-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIDDLE SMITHFIELD TOWNSHIP, MONROE COUNTY, PENNSYLVANIA, REQUIRING THE ELECTED TAX COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES WHERE NOTICE OF THE REAL ESTATE TAXES WAS NOT RECEIVED FOLLOWING THE TRANSFER OF REAL PROPERTY

WHEREAS, Pennsylvania Act 2022-57 requires municipalities to adopt a resolution or ordinance requiring the Tax Collector to waive Additional Charges for real estate taxes under certain circumstances beginning in the first tax year after the effective date of Act 2022-57; and


WHEREAS, the Board of Supervisors of Middle Smithfield Township, by Resolution, hereby requires the Tax Collector to waive Additional Charges for real estate taxes following the transfer of real property where notice of such taxes was not received.

NOW, THEREFORE, be it hereby *RESOLVED* that


1. The Tax Collector shall waive Additional Charges for real estate taxes in the then current tax year pursuant to Act 2022-57 if the taxpayer does and/or satisfies 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 any one of the following:
 - i. A copy of the deed showing the date of real property transfer;
 - 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. A form providing for the waiver of Additional Charges will be made available at the Middle Smithfield Township Municipal Building.
3. The taxpayer receiving 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.

Resolved this 22nd day of September 2022, by the Board of Supervisors of Middle Smithfield Township at a lawful session duly assembled.

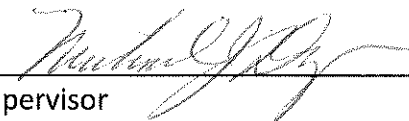
TOWNSHIP OF MIDDLE SMITHFIELD
BOARD OF SUPERVISORS



Chairperson



Vice Chairperson



Supervisor

I, Michele Clewell, duly qualified Secretary of Middle Smithfield Township, Monroe County, Pennsylvania, hereby certify that the forgoing is a true and correct copy of a Resolution duly adopted by a majority vote of the Middle Smithfield Township Board of Supervisors at a regular meeting held September 22, 2022 and said Resolution has been recorded in the Minutes of the Middle Smithfield Township Board of Supervisors and remains in effect as of this date.

IN WITNESS THEREOF, I affix my hand and attach the seal of the Middle Smithfield Township, this 22nd day of September 2022.

Township of Middle Smithfield
Monroe County, Pennsylvania



Michele Clewell, Township Secretary