

BOROUGH OF CONSHOHOCKEN
MONTGOMERY COUNTY, PENNSYLVANIA

ORDINANCE NO. _____

AN ORDINANCE OF THE BOROUGH OF CONSHOHOCKEN, MONTGOMERY COUNTY, COMMONWEALTH OF PENNSYLVANIA, AMENDING CHAPTER 24 TAXATION OF THE BOROUGH'S CODE OF ORDINANCES BY ADDING A NEW PART 11 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, the Borough Council of the Borough of Conshohocken has adopted certain provisions related to the subject matter of taxation at Chapter 24 *Taxation* of the Borough's Code of Ordinances.

WHEREAS, by Act 57 of 2022, 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.

WHEREAS, the Borough Council of the Borough of Conshohocken 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 by the Borough Council of the Borough of Conshohocken as follows:

SECTION 1.

Chapter 24 *Taxation* of the Borough's Code of Ordinance is hereby amended by adding a new part, Part 11 *Effect of Failure to Receive Real Estate Tax Notice*, with the following provisions:

Part 11 EFFECT OF FAILURE TO RECEIVE REAL ESTATE TAX NOTICE

- A. As provided in section 7 of the Local Tax Collection Law, 72 P.S. § 5511.7, except as set forth in section B of this Part, 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.

B. Waiver of additional charges pursuant to Act 57 of 2022:

1. Pursuant to Act 57 of 2022, the tax collector shall waive additional charges for real estate taxes beginning in the first tax year after the effective date of Act 57 of 2022, 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 subsection 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 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.

Any and all other ordinances or parts of ordinances in violation or in conflict with the terms, conditions and provisions of this ordinance are hereby repealed to the extent of such irreconcilable conflict.

SECTION 3.

The terms, conditions and provisions of this ordinance are hereby declared to be severable, and, should any portion, part or provision of this ordinance be found by a court of competent jurisdiction to be invalid, non-enforceable or unconstitutional, the Council hereby declares its intent that the ordinance shall have been enacted without regard to the invalid, non-enforceable, or unconstitutional portion, part or provision of this ordinance.

SECTION 4.

This ordinance shall become effective at the earliest time permitted under Pennsylvania law.

ORDAINED and **ENACTED** an ordinance of the Borough of Conshohocken this _____ day of _____, 2022.

BOROUGH OF CONSHOHOCKEN:

COLLEEN LEONARD, COUNCIL PRESIDENT

ATTEST:

STEPHANIE CECCO,
BOROUGH SECRETARY

Approved this _____ day of _____,
2022

YANIV ARONSON, MAYOR