

**A RESOLUTION OF THE BOROUGH OF COURTDALE  
IMPLEMENTING PROPERTY TAX PENALTY WAIVER  
PROVISIONS PURSUANT TO ACT 57 OF 2022**

**WHEREAS**, Act 57 of 2022, amending the Local Tax Collection Law, was signed by Governor Wolf on July 11, 2022, and takes effect on October 10, 2022; and

**WHEREAS**, Act 57 requires taxing districts that impose taxes on the assessed value of real property to adopt a resolution or ordinance within 90 days of the effective date of the act, or not later than January 9, 2023, directing the tax collector to waive additional charges for real estate taxes in certain situations; and

**NOW, THEREFORE, BE IT RESOLVED** that the Tax Collector of Courtdale Borough shall comply with the provisions of Act 57 of 2022 and this Resolution for tax years beginning on or after January 1, 2023.

**DEFINITIONS:**

The following words and phrases shall have the meanings given to them within this resolution unless the context clearly indicates otherwise.

**Additional charge:** 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.

**Qualifying event:**

1. For the purposes of real property, the date of transfer of ownership.
2. 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.

**Tax Collector:** The elected tax collector for Courtdale Borough, Luzerne County, any authorized or designated delinquent tax collector, the Luzerne 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.

**WAIVER**

The Tax Collector shall, 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:

- A. Provides a waiver request of additional charges, on a form provided by the state Department of Community and Economic Development, to the Tax Collector in possession of the claim within twelve (12) months of a qualifying event; and
- B. Attests that a tax notice was not received; and
- C. Provides the Tax Collector in possession of the claim with one of the following:
  1. A copy of the deed showing the date of real property transfer; or
  2. 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.

A copy of the "Request for Waiver of Additional Charges" form is Appended to this Resolution as Exhibit "A"

BE IT RESOLVED AND IT IS HEREBY RESOLVED THIS \_\_\_\_\_ day of NOVEMBER 2022, by the Council of the Borough of Courtdale.

Submitted by Mr./Ms. *Jeffrey Ford*

Seconded by Mr./Ms. *Joseph Rish*

ROLL CALL

	Yea	Nay	Abstain
Mr. Carl Hodorowski, President	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ms. Deborah Youngblood, V.P.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Jeffrey E. Ford	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Joseph Rish	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ms. Amy Yuhus	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Michael Waslin	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

RESOLVED AND ENACTED BY THE COUNCIL OF THE BOROUGH OF COURTDAL  
ON THIS 15<sup>th</sup> DAY OF November, 2022

*Carl Hodorowski*  
\_\_\_\_\_  
Carl Hodorowski, Council President

*Jill Dietrick* Secretary  
.....  
*15<sup>th</sup>* day of *November* 2022  
.....  
*Jill Dietrick*

**EXHIBIT "A"**



## REQUEST FOR WAIVER OF ADDITIONAL CHARGES REAL ESTATE TAXES

This request for a waiver of additional charges for real estate taxes pursuant to Act 57 of 2022 must be presented to the Tax Collector. This waiver request must be signed and dated by the taxpayer.

**No waiver will be granted unless all five items below are checked off, all required supporting documents are attached, and full payment of the face value amount of the tax is attached.**

**TAX YEAR:**

1. NAME:		2. TAX PARCEL NO.:	
3. ADDRESS:			
4. CITY:		5. STATE:	6. ZIP CODE:
7. PHONE NUMBER:		8. EMAIL:	
9. PROPERTY LOCATION:			

### CONDITIONS FOR WAIVER – ALL FIVE ITEMS MUST BE CHECKED

- 1. I did not receive written notice of real estate taxes imposed by the following taxing district:
  - County: \_\_\_\_\_
  - Municipality: \_\_\_\_\_
  - School District: \_\_\_\_\_
- 2. I am requesting a waiver of "additional charges," defined as any interest, fees, penalties, or charges accruing to, and in excess of, the face amount of the real estate tax as provided in the real estate tax notice.
- 3. I am filing this waiver request within twelve months of one of the following "qualifying events": (1) for purposes of real property, the date of transfer of ownership from the prior owner to me, or (2) for purposes of manufactured or mobile homes, either the date of transfer of ownership from the prior owner to me or the date a lease agreement commences for the original location or relocation of my mobile or manufactured home on a parcel of land not owned by me. The term "qualifying event" does not include the renewal of a lease for the same location.
- 4. I am attaching a true and complete copy of one of the following: (1) the deed showing the date of the transfer of real property from the prior owner to me, (2) the title following my acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance, or (3) an executed lease agreement between me and the owner of a parcel of land on which my mobile or manufactured home will be situated showing the date the lease commences.
- 5. I am attaching full payment of the face value amount of the real estate tax on the tax notice without the additional charges.

**I DECLARE UNDER PENALTY OF PERJURY AS MORE FULLY SET FORTH IN 18 PA. C.S. § 4904 THAT I HAVE NOT RECEIVED MY TAX NOTICE AND THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:**

Signature \_\_\_\_\_

Date \_\_\_\_\_

### FOR TAX COLLECTOR USE ONLY

Real Estate Tax due with penalty:	County:	Municipal:	Total:	School:
Real Estate Tax paid with waiver request:	County:	Municipal:	Total:	School:
Penalty/Fees waived:	County:	Municipal:	School:	