

Lower Merion School District

ADMINISTRATIVE REGULATIONS

Policy No.: 604
Section: FINANCES
Title: TAX WAIVER REQUESTS
Date Adopted: 3/20/23

R604 PROPERTY TAX INTEREST AND PENALTY WAIVER REQUEST

Request for Waivers not Governed by Act 57 of 2022

Requests for property tax interest and penalty waiver not governed by Act 57 of 2022 as set forth in the next section shall be submitted on the form attached as Attachment A.

Automatic Waivers Pursuant to Act 57 of 2022

Taxpayers who purchased real property but failed to receive their tax bill in the mail may request the waiver of any additional charges stemming from unpaid real estate tax, provided they submit a waiver request within twelve months of a Qualifying Event.

Definitions

A **Qualifying Event** for real property shall be the date ownership of the real estate is transferred. For manufactured or mobile homes, a Qualifying Event shall be 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.

Requirements for Waiver Request

The Board authorizes the Tax Collector to automatically waive Additional Charges for a taxpayer's School District real estate taxes beginning with the School District's real estate taxes assessed for the 2023-2024 fiscal year, if the taxpayer does all of the following:

- a. Provides a waiver request of Additional Charges to the Tax Collector within twelve (12) months of a Qualifying Event, using the form in **ATTACHMENT B**. This waiver includes an attestation that the taxpayer did not receive the relevant real estate tax notice. District deadlines for other waiver requests shall not apply to a waiver request made in relation to this specific property tax interest and penalty waiver request, as the deadline for this waiver request is dependent upon occurrence of a Qualifying Event, and not a fixed date. Likewise, the twelve (12) month window is exclusive to this property tax interest and penalty waiver request, and does not apply to any other waiver requests.
- b. Provides to the Tax Collector one of the following:

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- i. A copy of the deed showing the date of the 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.
- c. Makes full payment of the face amount of the subject real estate tax bill at the time of the waiver request.

All five items on the waiver must be checked, and all supporting documents and full payment for the face value amount of the tax must be attached to the waiver request. No waiver will be granted unless all conditions are met.

A taxpayer granted a waiver and paying real estate tax in the taxpayer's School District 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 once the waiver is granted.

A Tax Collector who in good faith accepts a waiver request and full payment of the face amount on real estate tax bill shall not be personally liable for any amount due or arising from the real estate tax that is the subject of the waiver request.

Legal References

53 Pa. C.S. § 8001 *et seq*