

**LOWER MORELAND TOWNSHIP SCHOOL DISTRICT
RESOLUTION # 20221220**

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF LOWER
MORELAND TOWNSHIP SCHOOL DISTRICT PURSUANT TO ACT 57 OF 2022,
EXEMPTING TAXPAYERS FROM ADDITIONAL CHARGES FOR REAL ESTATE
TAXES WHEN TAXPAYERS FAIL TO RECEIVE TAX NOTICE**

WHEREAS, the School District is authorized by law to impose taxes on real property located within the School District; and

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania enacted Act 57 of 2022 which contains, *inter alia*, provisions whereby the board of directors of a school district shall, by resolution, require a tax collector to waive additional charges for real estate taxes;

NOW THEREFORE, be it, and it is hereby **RESOLVED** by the Board of Directors of the School District, as follows:

1. Tax Collectors shall waive additional charges for real estate taxes beginning in the first year after October 9, 2022, if the taxpayer does all of the following:
 - (i) Provides a waiver request of additional charges to the tax collector in possession of the claim within twelve months of a qualifying event;
 - (ii) Attests that a notice was not received;
 - (iii) Provides the tax collector in possession of the claim with one 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
 - (iv) Pays the face value amount of the tax notice for the real estate tax with the waiver request

2. The “waiver request” mentioned in subsection (i) refers to the form that The Department of Community and Economic Development shall develop and make available to each taxing district. A taxpayer may use this form to request a waiver of additional charges. The form includes a space for attestation by the taxpayer.

3. A taxpayer granted a waiver and paying real estate tax in accordance with this resolution 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 accordance with this resolution shall not be personally liable for any amount due or arising from the real estate tax that is subject in the waiver.
5. As used in this resolution, the following words and phrases shall have the meanings given to them in this section unless the context clearly indicates otherwise:

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.

The term “qualifying event” shall mean:

- (i) For purposes of real property, the date of transfer of ownership.
- (ii) For purposes of manufactures or mobile homes, the date of transfer of ownership or the date of 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


The term “tax collector” shall mean a tax collector as defined in section 2 of P.L.1050, No. 394, a delinquent tax collector as provided is Section 26.1 of P.L. 1050, No. 394, the tax claim bureau or an alternative collector of taxes as provided 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.

This Resolution was duly adopted by the Board of School Directors this 20th day of December, 2022.

ATTEST:


School Board Secretary

SIGNATURE:


School Board President