

**Fox Chapel Area School District  
Resolution No. 2022-11**

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE FOX CHAPEL  
AREA SCHOOL DISTRICT AUTHORIZING THE WAIVER OF ADDITIONAL  
CHARGES FOR THE LATE PAYMENT OF REAL ESTATE TAXES IN CERTAIN  
CIRCUMSTANCES TO COMPLY WITH ACT 57 OF 2022**

WHEREAS, the Fox Chapel Area School District (School District”) is a taxing district as defined in the Local Tax Collection Law, 72 Pa. C.S. § 5511.1 *et seq.*;

WHEREAS, the School District adopts its annual budget on or before June 30 of each year, and issue its real estate tax bills thereafter on or about July 1 of each year;

WHEREAS, the real estate tax bills provide for payment by certain dates of either the discount, face and/or penalty amount depending on the date when such payment is made;

WHEREAS, from time to time there may be errors and/or delays with the distribution and/or delivery system of real estate tax bills and property owners may not receive their real estate tax bills and/or do not receive them in a timely fashion; and

WHEREAS, Act 57 of 2022 amended the Local Tax Collection Law to authorize, in limited and certain circumstances, for the waiver of additional charges and other forms of relief for taxpayers’ late payment of the face amount of real estate taxes; and

WHEREAS, Act 57 of 2022 requires the School District to adopt a resolution to require its real estate tax collector(s) to waive additional charges for real estate taxes, subject to a taxpayer’s compliance with the requirements Act 57 of 2022, beginning July 1, 2023 and each tax year thereafter.

NOW, THEREFORE, BE IT RESOLVED by the Board of School Directors Fox Chapel Area School District, as follows:

1. Definitions. In compliance with Act 57 of 2022, the following terms shall be defined as:
  - a. “Additional charge” shall mean any interest, fee, penalty or charge accruing to and in excess of the face amount of the real estate taxes as provided in the real estate tax notice.
  - b. “Tax collector” shall mean an elected or appointed tax collector, delinquent tax collector, tax claim bureau or alternative collector assigned to collect the School District’s real estate taxes.
  - c. “Qualifying event” shall mean either the date ownership of real estate is transferred, the date ownership of a mobile/manufactured home is transferred or the date a lease agreement commences for the original location or relocation of a mobile/manufactured home on a parcel of land not owned by the owner of the mobile/manufactured home.

2. Tax Collector Compliance. Each tax collector shall waive additional charges for the late payment of real estate taxes for a particular property, if a taxpayer does all of the following:
  - a. The taxpayer provides a waiver request of additional charges within twelve (12) months of a qualifying event;
  - b. The taxpayer attests a real estate tax notice was not received and/or not received in a timely manner;
  - c. The taxpayer provides proof of the property transfer within the previous twelve (12) months by means of:
    - i. a copy of the deed showing the date of the real property transfer; or
    - ii. a copy of the title showing the date of acquisition of a mobile/manufactured home or an executed lease agreement for a mobile/manufactured home shown the date on which the lease began; and
  - d. The taxpayer makes full payment of the face amount on real estate tax bill at the time of the waiver request.
3. Taxpayer Waiver and Attestation Form. A taxpayer shall use the standardized form developed by the Pennsylvania Department of Community and Economic Development for purposes of submitting the waiver request and attestation under Paragraph 2.
4. Tax Collector Liability. 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.
5. Effective Date. This resolution shall become effective beginning July 1, 2023 or the date on which the School District's 2023 real estate tax notices are issued, if earlier.

**DULY ADOPTED**, by the Board of School Directors of Fox Chapel Area School District, in lawful session duly assembled, this 14th day of November, 2022.

**FOX CHAPEL AREA SCHOOL DISTRICT**

By:   
Marybeth Dadd, President of the Board of School Directors

ATTEST:   
Kathleen Anuszek, Secretary of the Board of School Directors  
(SEAL)