

RESOLUTION

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE UPPER PERKIOMEN SCHOOL DISTRICT REQUIRING THE WAIVER OF ADDITIONAL CHARGES FOR THE LATE PAYMENT OF REAL ESTATE TAXES IN CERTAIN CIRCUMSTANCES TO COMPLY WITH PENNSYLVANIA ACT 57 OF 2022

WHEREAS, the Upper Perkiomen School District (“School District”) is a taxing district as defined in the Local Tax Collection Law, 53 Pa. C.S. § 8001 *et seq.*; and

WHEREAS, Pennsylvania Act 57 of 2022 (“Act 57”) requires taxing districts to adopt a resolution or ordinance requiring its Tax Collector to waive Additional Charges upon real estate taxes beginning in the first tax year after the effective date of Act 57, when certain conditions enumerated in Act 57 are met; and

WHEREAS, the Board of School Directors of the Upper Perkiomen School District adopts this Resolution to comply with the requirements of Act 57.

NOW, THEREFORE, BE IT RESOLVED, that the Board of School Directors of the Upper Perkiomen School District hereby adopts the following in compliance with Act 57:

1. Definitions. The following words and phrases shall have the meaning indicated unless the context specifically and clearly indicates otherwise:
 - a. “Additional Charge” – 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” – any elected or appointed tax collector, delinquent tax collector, tax claim bureau or alternative collector assigned to collect the School District’s real estate taxes. This definition also includes employees, agents or assignees 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.
 - c. “Qualifying Event” –
 - i. For real property, the date ownership of the real estate is transferred;
 - ii. 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 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.
2. Tax Collector Compliance. Each Tax Collector shall 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;
 - b. Attests that a real estate tax notice was not received;
 - c. Provides to the Tax Collector one of the following:
 - 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.
 - d. Makes full payment of the face amount of the subject 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. Taxpayer Liability. A taxpayer granted a waiver and paying real estate tax as provided herein 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.
 6. 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 Upper Perkiomen School District this 13th day of October, 2022.

UPPER PERKIOMEN SCHOOL DISTRICT

By: Judith Maginnis
Judith Maginnis
President of the Board of School Directors

ATTEST: Daniel C. Direso
Daniel Direso
Secretary of the Board of School Directors