

**A RESOLUTION BY THE RECEIVER OF  
DUQUESNE CITY SCHOOL DISTRICT  
Act 57 of 2022**

A RESOLUTION OF THE **DUQUESNE CITY SCHOOL DISTRICT** WAIVING LOCAL REAL ESTATE TAX PENALTIES, INTEREST, FEES, AND DELINQUENT COLLECTION COSTS FOR TAXPAYERS WHO HAVE NOT RECEIVED THEIR REAL ESTATE TAX BILL WITHIN THE FIRST TWELVE MONTHS OF PURCHASING THEIR PROPERTY

**Whereas**, on July 11, 2022, Act 57 of 2022 (hereinafter “Act”) amending the Pennsylvania Local Tax Collection Law was enacted;

**Whereas**, this Act grants waivers to taxpayers for penalties, interest, fees, and delinquent collection costs if those taxpayers have not received their real estate tax bill within the first twelve months of purchasing their property under certain conditions, effective as of the 2023 tax year;

**Whereas**, this Act requires taxing districts to authorize such action by resolution within ninety (90) days of the effective date of the Act.

**NOW, THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED**, by the Board of School Directors of the **Duquesne City School District** (hereinafter “School District”), that penalties, interest, fees, and delinquent collection costs in excess of the face amount of real estate taxes for late real estate tax payments of taxpayers who have not received their real estate tax bill within the first twelve months of purchasing their property are hereby waived in accordance with Pennsylvania Act 57 of 2022 amending the Local Tax Collection Law, effective as of the 2023 tax year. This waiver will be granted subject to the following conditions:

1. The taxpayer attests that the notice was not received.
2. The taxpayer provides the School District with proof of property transfer, within the previous twelve months, with one of the following:
  - a. A copy of the deed showing the date of real property transfer.
  - b. A copy of the title following acquisition of a mobile or manufactured home or an executed lease agreement between the owner and lessee showing the date on which the lease began.
3. The taxpayer provides a waiver request to the School District on the standardized form created by the Department of Community and Economic Development.
4. The taxpayer pays the face value amount of the tax notice for the real estate tax.

**RESOLVED BY THE BOARD OF SCHOOL DIRECTORS FOR THE DUQUESNE CITY SCHOOL DISTRICT THIS 25<sup>TH</sup> DAY OF OCTOBER 25, 2022.**

ATTEST:

DUQUESNE CITY SCHOOL DISTRICT

*Signature on File*

\_\_\_\_\_  
Board Secretary

*Signature on File*

\_\_\_\_\_  
Receiver, acting as the Board of School Directors