

RESOLUTION NO. 07 OF 2020

A RESOLUTION OF THE TOWNSHIP OF HAINES, CENTRE COUNTY, COMMONWEALTH OF PENNSYLVANIA, AMENDING AND SUPPLEMENTING THE HAINES TOWNSHIP TAX COLLECTION POLICY FOR REAL ESTATE TAXES.

RECITALS

Whereas, the Township of Haines, Commonwealth of Pennsylvania, (the "Township") is a second-class township and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth") and said Township is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*;

Whereas, a novel coronavirus (now known as "SARS CoV-2" and also "COVID-19") emerged in Wuhan, China, began infecting humans in November 2019, has since spread throughout the world, including the United States and on March 11th, 2020 was declared a pandemic by the World Health Organization;

Whereas, the Governor's Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6th, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged counties to act as necessary to meet the current exigencies;

Whereas, the Board of Commissioners for Centre County issued a Declaration of Disaster Emergency on March 14th, 2020, recognizing the existence of a disaster emergency in Centre County due to COVID-19 ("County Declaration") and was further extended at a public meeting held March 31st, 2020;

Whereas, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21st, 2020, and urged "social distancing" measures to prevent the spread of COVID-19, which was subsequently extended and followed by a state-wide stay at home order effective through April 30th, 2020;

Whereas, the Board of Supervisors recognizes that the finances of many taxpayers of Haines Township will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets;

Whereas, the Township has the statutory discretion to impose penalties for late payment of real estate taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10;

Whereas, the Township previously established a ten percent (10%) penalty fee for taxpayers who fail to make payment on the face due date, June 30 ("Face Date"), and a two percent (2%) discount for taxpayers who pay at least two months prior to the Face Date;

Whereas, the Township desires to mitigate the economic impact of COVID-19 on Township taxpayers by using its statutory discretion to reduce penalties for late tax payments beyond the Face Date until September 30, 2020; and

Whereas, the Township desires to approve the following resolution to provide consistency in tax collection with the County; now therefore:

Be it Resolved, by the Township of Haines, by its Board of Supervisors, as follows:

1. the foregoing Recitals to this Resolution are incorporated herein and made a part hereof;
2. a tax payment will be considered "late" if not paid within three (3) months of the Face Date;
3. a penalty of zero percent (0%) of the taxpayer's liability will be assessed for all late tax payments received on or before September 30th, 2020 for the taxable year 2020 only;
4. a penalty of ten percent (10%) of the taxpayer's tax liability will be assessed for all tax payments received on or after October 1st, 2020, for the taxable year 2020 only;
5. all other provisions of Township resolutions and/or procedures related to tax collection to remain in full force and effect except as amended herein; and
6. the Township's Tax Collector is directed to apply the ten percent (10%) penalty for late payments for all payments related to tax years other than 2020 in accordance with the prior policies and procedures of Haines Township.

Adopted this the 16th day of April, 2020 by the Board of Supervisors of the Township of Haines in lawful session duly assembled.

ATTEST:

TOWNSHIP OF HAINES



Susan E. Wenrick
Secretary-Treasurer

(Seal)



Chairman, Board of Supervisors



Vice-Chairman, Board of Supervisors



Supervisor, Board of Supervisors