

## RESOLUTION NO. 716

### A RESOLUTION OF THE UPPER POTTS GROVE TOWNSHIP BOARD OF COMMISSIONERS WAIVING CERTAIN FEES AND PENALTIES ASSOCIATED WITH THE PAYMENT OF TOWNSHIP REAL ESTATE TAXES.

**WHEREAS**, on March 8, 2020, a widespread outbreak of Corona Virus (COVID-19) occurred, affecting the residents of Montgomery County, causing severe suffering to persons of Montgomery County and has overwhelmed first responders, healthcare providers and businesses within Montgomery County, necessitating the issuance of a Disaster Declaration by the Montgomery County Commissioners on March 8, 2020 and a Stay-at-Home order by the Governor on March 23, 2020; and

**WHEREAS**, on **March 20, 2020**, Township Manager, through proclamation declared an Emergency Disaster in the Township of Upper Pottsgrove pursuant to 35 Pa. C.S.A. § 7501 which was extended by the Township Manager on March 27, 2020 and was subsequently extended and thereafter confirmed by the Board of Commissioners of Upper Pottsgrove Township on **April 2, 2020**; and

**WHEREAS**, the Pennsylvania Local Tax Collection Law (72 P.S. § 5511.1 et seq.) grants to municipalities the authority to establish the rates of taxes and penalties on real estate taxes; and

**WHEREAS**, subsequently, on April 20, 2020, the Governor signed into law Senate Bill 841 amending Act 35, by adding a new Chapter 57, COVID-19 Disaster Emergency, § 5713 (hereinafter “Act 15”), where a taxing district may, through Resolution, by majority vote of the taxing district’s governing body, do any of the following for the collection of tax imposed on the assessed value of real property that would otherwise be due by December 31, 2020:

1. Collect the tax at the taxing District’s prescribed discount rate, if any, no later than August 31, 2020.

2. Waive any fee or penalty otherwise associated with the late payment of the tax if paid in full by December 31, 2020.

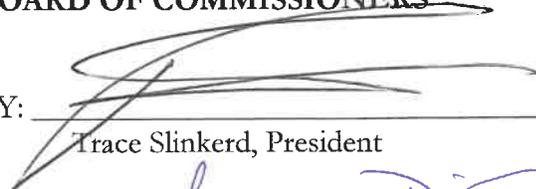
**WHEREAS**, the Township of Upper Pottsgrove recognizes the need to provide relief to its property owners as permitted by Act 15.

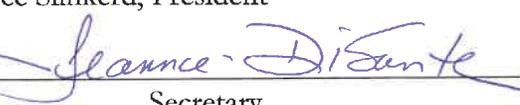
**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED** by the Board of Commissioners of Upper Pottsgrove Township, as follows:

1. Formally waives any fee or penalty otherwise associated with the late payment of the real estate tax, if the real estate tax is paid in full by June 30, 2020.
2. Directs that a copy of this Resolution be forwarded to the Upper Pottsgrove Township Tax Collector within 30 days.

**ENACTED and RESOLVED**, this 18<sup>th</sup> day of May, 2020.

**UPPER POTTS GROVE TOWNSHIP  
BOARD OF COMMISSIONERS**

BY:   
Trace Slinkerd, President

ATTEST:   
Secretary