

**MIDDLESEX TOWNSHIP BOARD OF SUPERVISORS
CUMBERLAND COUNTY, PENNSYLVANIA**

ORDINANCE NO. 5 - 2022

AN ORDINANCE PROVIDING FOR THE CONDITIONAL WAIVER OF
ADDITIONAL CHARGES FOR THE NON-PAYMENT OF MIDDLESEX
TOWNSHIP REAL ESTATE TAX DUE TO THE FAILURE OF TOWNSHIP REAL
ESTATE TAX PAYER TO RECEIVE THE REAL ESTATE TAX NOTICE.

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania through Act 57 of 2022 (P.L. 701; the “Act”) amended Section 7 of the Local Tax Collection Law to provide procedures requiring tax collectors to waive additional charges for real estate taxes in the event a taxpayer fails to receive a real estate tax notice; and

WHEREAS, as a taxing district under the Local Tax Collection Law, Middlesex Township, through the Middlesex Township Board of Supervisors, is required by ordinance to allow the waiver of additional charges in accordance with procedures established through the Act.

NOW THEREFORE, it is hereby enacted and ordained as follows:

SECTION 1. The Preamble above is incorporated into this Section and is made a part of this Ordinance as the legislative background for this Ordinance.

SECTION 2. The following words and phrases shall have the following meanings given to them in this Section unless the context clearly indicates otherwise:

Additional Charge – shall mean any interest, fee, penalty or charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice.

Qualifying Event – shall mean: (i) for purposes of real property, the date of transfer of ownership; and (ii) for purposes of 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 home 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.

Tax Collector – shall mean a tax collector as defined in section 2, a delinquent tax collector as provided in section 26.1, the tax claim bureau or an alternative collector of taxes as provided in the act of July 7, 1947 (P. L. 1368, No. 542), known as the “Real Estate Tax Sale Law”, an employee, agent or assignee 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.

SECTION 3. The tax collector of Middlesex Township real estate taxes shall waive additional charges for real estate taxes beginning in the tax year 2023 and every tax year thereafter, if a taxpayer does all of the following:

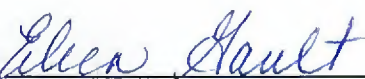
- A. Provides a waiver request of additional charges to the tax collector in possession of the claim within 12 months of a qualifying event;
- B. Attests that the tax notice was not received; and
- C. Provides the tax collector in possession of the claim with one of the following:
 - 1. A copy of the deed showing the date of real property transfer; or
 - 2. 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 the parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences; and
- D. Pays the face value amount of the tax notice for the real estate with the waiver request.

SECTION 4. A taxpayer granted a waiver and paying real estate tax as provided for in Section 3, 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.

SECTION 5. A tax collector that accepts a waiver and payment in good faith in accordance with Section 3 shall not be personally liable for any amount due or arising from the real estate tax that is the subject of the waiver.

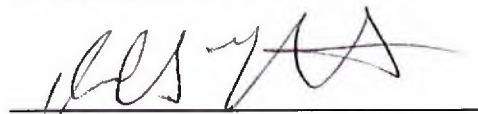
SECTION 6. This Ordinance shall become effective October 12, 2022.

ATTEST:



Eileen Gault, Secretary

MIDDLESEX TOWNSHIP



Donald S. Geistwhite, Jr., Chairman

(Township Seal)