

MUNICIPALITY OF NORRISTOWN
A HOME RULE MUNICIPALITY
MONTGOMERY COUNTY, PENNSYLVANIA

RESOLUTION NO. 22-70 of 2022

A RESOLUTION OF THE COUNCIL OF THE MUNICIPALITY OF NORRISTOWN, MONTGOMERY COUNTY, PENNSYLVANIA, REQUIRING THE APPOINTED TAX COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES WHERE NOTICE OF THE REAL ESTATE TAXES WAS NOT RECEIVED BEGINNING IN TAX YEAR 2023; REPEALING ALL INCONSISTENT RESOLUTIONS OR PARTS THEREOF; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania amended the Local Tax Collection Law in Act 2022-57 (the “Act”) to require that local tax collectors waive additional Charges for real estate taxes for tax years 2023 and later provided that the taxpayer meets certain conditions (the “Act”); and,

WHEREAS, the Act requires municipalities to adopt a resolution or ordinance requiring the Tax Collector to waive Additional Charges for real estate taxes under certain circumstances beginning in 2023; and,

WHEREAS, the Council of the Municipality of Norristown, by Resolution, hereby requires the Tax Collector to waive Additional Charges for real estate taxes following the transfer of real property where such notice was not received; and,

NOW, THEREFORE, BE IT RESOLVED by the Members of Council of the Municipality of Norristown hereby directs that its Tax Collector shall waive Additional Charges for real estate taxes following the transfer of real property where such taxes were not received in certain circumstances and in accord with Act 57 of 2022, as follows:

SECTION 1. The Tax Collector shall waive Additional Charges for real estate taxes in the then current tax year, if the taxpayer does all of the following:

- A. Provides a waiver request of Additional Charges to the Tax Collector in possession of the claim within twelve (12) months of a Qualifying Event;
- B. Attests that a notice was not received;
- C. Provides the Tax Collector in possession of the claim with any 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 a parcel of land on which the mobile or manufactured

home will be situated showing the date the lease commences; and,

3. Pays the face value amount of the tax notice for the real estate tax with the waiver request.

SECTION 2. A form providing for the waiver of Additional Charges will be made available from the Tax Collector and the Municipality of Norristown.

SECTION 3. The taxpayer granted a waiver and paying real estate tax as provided in this subsection 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 4. The Tax Collector accepting a waiver and payment in good faith in accordance with this resolution and Act 57 of 2022 shall not be personally liable for any amount due or arising from the real estate tax that is subject in the waiver.

SECTION 5. As used in this Resolution, the following words and phrases shall have the following meanings given to them unless the context clearly indicates otherwise:

ADDITIONAL CHARGE- 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- For the purposes of real property, the date of transfer of ownership. For the 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 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- A tax collector as defined in Section 2 of the Local Tax Collection Law (72 P.S. §5511.1, *et seq.*), a delinquent tax collector as provided in section 26.1 of the Local Tax Collection Law, the tax claim bureau or an alternative collector of taxes as provided in the Real Estate Tax Sale Law (72 P.S. §5860.101, *et seq.*), 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 6. REPEALER. All Resolutions or parts thereof inconsistent with the provisions of this Resolution are hereby repealed to the extent of the inconsistency.

SECTION 7. SEVERABILITY. If any provision of this Resolution is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this Resolution.


SECTION 8. EFFECTIVE IMMEDIATELY. This Resolution shall become effective immediately following its legal enactment and shall remain in effect hereafter until revised, amended, or revoked by


action of the Council of the Municipality of Norristown.

DULY ADOPTED AND RESOLVED at a meeting of the Council of the Municipality of Norristown, held in accordance with all applicable legal requirements, including open meeting laws, this 18th day of October, 2022.

ATTEST:

NORRISTOWN MUNICIPAL COUNCIL


Crandall Jones,
Municipal Administrator/
Municipal Secretary


By: _____
Thomas Lepera,
Council President

