

**TOWNSHIP OF SOUTH FAYETTE
ALLEGHENY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2022-06

AN ORDINANCE OF THE TOWNSHIP OF SOUTH FAYETTE, ALLEGHENY COUNTY, PENNSYLVANIA, AMENDING CHAPTER 220, TAXATION, ARTICLE V, REAL ESTATE TAX, OF THE SOUTH FAYETTE TOWNSHIP CODE OF ORDINANCES BY THE ADDITION OF § 220-50, EFFECT OF FAILURE TO RECEIVE REAL ESTATE TAX NOTICE PURSUANT TO ACT 57 OF 2022; REPEALING PRIOR INCONSISTENT ORDINANCES AND PARTS OF ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND CONTAINING AN EFFECTIVE DATE.

WHEREAS, the Commissioners of the Township of South Fayette have adopted certain provisions related to the subject matter of taxation at Chapter 220, Taxation, of the Township's Code of Ordinances; and

WHEREAS, by Act 57 of 2022 (Act of Jul. 11, 2022, P.L. 701, No. 57), the Pennsylvania General Assembly requires local taxing districts, like the Township, to adopt an ordinance within 90 days of the effective date of Act 57 of 2022 requiring a tax collector to waive certain "additional charges", as defined under Act 57 of 2022, for real estate taxes beginning in the first tax year after the effective date of Act 57 of 2022, provided certain conditions are met by the taxpayer; and

WHEREAS, the Commissioners of the Township of South Fayette hereby adopt this Ordinance to effectuate compliance with Act 57 of 2022 and believes it to be in the best interest of the Township and its taxpayers to do so.

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Township Commissioners of the Township of South Fayette as follows:

SECTION 1.

Chapter 220 Taxation, Article V- Real Estate Tax, of the South Fayette Township Code of Ordinances is hereby amended by the addition of §220-50, Effect of Failure to Receive Real Estate Tax Notice, with the following provisions:

- A. As provided in section 7 of the Local Tax Collection Law, 72 P.S. § 5511.7, except as set forth in section B of this §220-50, failure to receive a tax bill notice shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his taxes as though he had received notice.
- B. Waiver of additional charges pursuant to the Act of Jul. 11, 2022, P.L. 701, No. 57:

- 1. Pursuant to the Act of Jul. 11, 2022, P.L. 701, No. 57, the tax collector shall waive additional charges for real estate taxes beginning in the first tax year after the effective date of the Act of Jul. 11, 2022, P.L. 701, No. 57, if the taxpayer complies with all of the following:

- (a) provides a waiver request of additional charges to the tax collector in possession of the claim within twelve months of a qualifying event;
- (b) attests that a notice was not received;
- (c) provides the tax collector in possession of the claim with one of the following:
 - (i) a copy of the deed showing the date of real property transfer; or
 - (ii) 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
- (d) pays the face value amount of the tax notice for the real estate tax with the waiver request.

2. Requests for waiver of additional charges pursuant to this section shall be made on a form provided by the Pennsylvania Department of Community and Economic Development, available upon request from the Township, which form shall include a space for attestation by the taxpayer.

3. A 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 any additional charge, and any claim existing or lien filed for an additional charge shall be deemed satisfied.

4. A tax collector that accepts a waiver and payment in good faith in accordance with this §220-50 shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver.

5. As used in this §220-50, the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

- (a) The term "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.
- (b) The term "qualifying event" shall mean:
 - (i) For purposes of real property, the date of transfer of ownership.
 - (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 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.

(c) The term "tax collector" shall mean a tax collector as defined in section 2 of the Local Tax Collection Law, 72 P.S. §5511.2, a delinquent tax collector as provided in section 26a of the Local Tax Collection Law, 72 P.S. § 5511.26a, 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 2. The provisions of this Ordinance are declared to be severable, and if any section, sentence, clause, or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance, but they shall stand notwithstanding the invalidity of any part.


SECTION 3. Any Ordinance or Resolution, or portion thereof, conflicting with the provisions of this Ordinance shall be and the same is hereby repealed, insofar as the same affects this Ordinance.

SECTION 4. This Ordinance shall become effective upon passage.

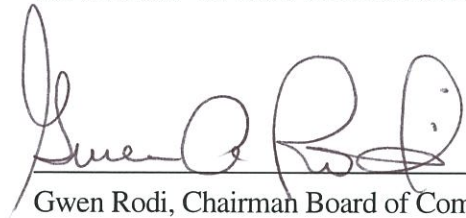
ADOPTED AND APPROVED this 14 day of December 2022.

ATTEST:

TOWNSHIP OF SOUTH FAYETTE



John Barrett, Manager/Secretary



Gwen Rodi, Chairman Board of Commissioners