

RESOLUTION NO. 31 OF 2022

A RESOLUTION OF THE CITY OF JEANNETTE REQUIRING THE TAX COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES.

WHEREAS, the City of Jeannette is a political subdivision and taxing body and taxing district of the Commonwealth of Pennsylvania that levies and collects real estate taxes; and

WHEREAS, the City of Jeannette is governed by the Third Class City Code and the Local Tax Collection Law;

WHEREAS, pursuant to the Third Class City Code and the Local Tax Collection Law, the City Treasurer serves as the tax collector for City taxes, including, without limitation, real estate taxes; and

WHEREAS, the General Assembly enacted Act 57 of 2022, which was signed into law by the Governor on July 11, 2022, and has an effective date of October 11, 2022;

WHEREAS, Act 57 of 2022 requires that a taxing district adopt, within ninety days of the effective date of Act 57 of 2022, an ordinance or resolution requiring a tax collector to waive additional charges for real estate taxes beginning in the first tax year after the effective date of Act 57 of 2022, under certain circumstances;

WHEREAS, the Third Class City Code, 53 P.S. 37403(60), affords the City of Jeannette with the power "to make and adopt all such ordinances, by-laws, rules and regulations, not inconsistent with or restrained by the Constitution and laws of this Commonwealth, as may be expedient or necessary for the proper management, care and control of the city and its finances, and the maintenance of the peace, good government, safety and welfare of the city, and its trade, commerce and manufactures."

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Jeannette that:

1. The City Council hereby acknowledges that, pursuant to the Third Class City Code and the Local Tax Collection Law, the City Treasurer is the tax collector for taxes levied by the City of Jeannette.

2. The City Council hereby establishes that the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

(i) 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.

(ii) The term "**qualifying event**" shall mean:

(a) For purposes of real property, the date of transfer of ownership.

(b) 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.

- (iii) The term "**tax collector**" shall mean the City Treasurer, a tax collector as defined in section 2 of the Local Tax Collection Law, 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 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, or any successor thereof.

3. The City Council hereby requires the City Treasurer and any tax collector, and their respective successors, to waive additional charges for real estate taxes beginning in the 2023 calendar and tax year, for an eligible taxpayer on eligible property if the taxpayer does all of the following:

- (i) provides a written waiver request, on a form approved and adopted by the City, of additional charges to the tax collector in possession of the claim within twelve months of a qualifying event;
- (ii) attests that a tax notice was not received;
- (iii) provides the tax collector in possession of the claim with one of the following:
 - (A) a copy of the deed showing the date of real property transfer; or
 - (B) 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
- (iv) pays the face value amount of the tax notice for the real estate tax with the waiver request.

4. The City Council hereby acknowledges that a taxpayer granted a waiver and paying real estate tax as provided in this Resolution 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.

5. The City Council hereby further acknowledges that a tax collector that accepts a waiver and payment in good faith in accordance with this Resolution shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver.

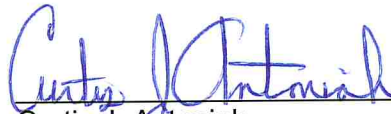
6. The City Council hereby establishes that this Resolution shall be effective

immediately.

7. The City Council hereby resolves that all resolutions, or parts of resolutions, which are inconsistent herewith be and are repealed.

RESOLVED, ENACTED, AND ADOPTED at a meeting of the City Council of the City of Jeannette held on the 8th day of December, 2022.

THE CITY OF JEANNETTE



Curtis J. Antoniak
Mayor and President of Council

ATTEST:



Benjamin D. Walker
City Clerk