BUTLER TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA

RESOLUTION NO. 2020-3

A RESOLUTION OF THE TOWNSHIP OF BUTLER, ADAMS COUNTY, PENNSYLVANIA, AMENDING AND SUPPLEMENTING THE TOWNSHIP OF BUTLER'S TAX COLLECTION POLICY FOR THE YEAR 2020

RECITALS

WHEREAS, the Township of Butler, Adams County, Pennsylvania, (the "Township") is a municipal corporation organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the Township is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*

WHEREAS, a novel coronavirus (now known as "COVID-19") emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

WHEREAS, the Governor's Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged all political subdivisions in Pennsylvania to "act as necessary to meet the current exigencies;" and

WHEREAS, the Board of Supervisors of the Township issued a Declaration of Disaster Emergency on March 18, 2020, recognizing the existence of a disaster emergency in the Township due to COVID-19; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged "social distancing" measures to prevent the spread of COVID-19; and

WHEREAS, the Federal Government has extended the deadline for filing federal taxes for a period of 90 days until July 15, 2020, due to the economic impact of COVID-19; and

WHEREAS, the Board of Supervisors recognizes that the finances of many taxpayers of Township will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

IN WITNESS WHEREOF, the present Resolution has been duly enacted, and resolved this 1st day of April, 2020.

ATTEST:

Danielle Helwig, Secretary

(SEAL)

BUTLER TOWNSHIP

Douglas Bower

Mike Wertz

Ed Wilkinson

WHEREAS, the Township has statutory discretion to impose penalties for late payment of taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10; and

WHEREAS, the Township has established a ten percent (10%) penalty fee for taxpayers who fail to make payment within four months of the tax notice and a two percent (2%) discount for taxpayers who pay within two months of the tax notice; and

WHEREAS, the Township desires to mitigate the economic impact of COVID-19 on taxpayers by using its statutory discretion to reduce penalties for late tax payments and by extending the 2% discount for a period of sixty days for payments related to taxable year 2020.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of Butler, Adams County, Pennsylvania, and it is hereby ENACTED AND ORDAINED by the authority of the same, as follows:

SECTION 1. The foregoing Recitals to this Resolution No. 2020-3 are incorporated herein and made a part hereof.

SECTION 2. For taxable year 2020 only, all late tax payments received by October 31, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments received after October 31, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.

SECTION 3. All tax payments for taxable year 2020 received by June 30, 2020, shall receive a two percent (2%) discount of the tax liability. This discount shall not be applied in addition to the two percent (2%) discount for tax payments within sixty days of the tax. Therefore, the maximum discount a taxpayer may receive for the taxable year 2020 is two percent (2%) for any payment received by June 30, 2020.

SECTION 4. All provisions of previous ordinances which are contrary to this Resolution are expressly repealed.

SECTION 5. If any word, phrase, sentence, part, section, subsection, or other portion of this Resolution or any application thereof to any person or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall be severable and the remaining provisions of this ordinance and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

SECTION 6. This Resolution shall take effect in accordance with law.