

RESOLUTION NO. 11-20

A RESOLUTION OF THE TOWNSHIP OF MOUNT PLEASANT, COUNTY OF ADAMS, COMMONWEALTH OF PENNSYLVANIA, AMENDING AND SUPPLEMENTING THE MOUNT PLEASANT TOWNSHIP TAX COLLECTION RESOLUTION, ORIGINALLY ADOPTED IN 1974; WITH VARIOUS RENEWALS THROUGHOUT THE YEARS SINCE THAT YEAR

RECITALS

WHEREAS, The TOWNSHIP OF MOUNT PLEASANT, County of Adams, Commonwealth of Pennsylvania, (the "Township") is a 2nd Class Township and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, The Township of Mount Pleasant 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 "Corona Virus" and "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 11th, 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 10, 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 Townships to "act as necessary to meet the current exigencies;" and

WHEREAS, The Board of Supervisors of Mount Pleasant Township issued a Declaration of Disaster Emergency on March 17th, 2020, recognizing the existence of a disaster emergency in Mount Pleasant Township due to COVID-19; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21st, 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 15th, 2020, due to the economic impact of the virus; and

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

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 adopted a Resolution in 1974, which 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 Township 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 APPROVED by the Township of Mount Pleasant, Adams County, Pennsylvania, and the Board of Supervisors, and it is hereby ENACTED AND APPROVED by the authority of the same, as follows:

SECTION 1. Under prior Resolution approval, a tax payment was considered "late" if not paid within four (4) months of the tax notice. For taxable year 2020 only, all late tax payments received by October 31st, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments received after October 31st, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.

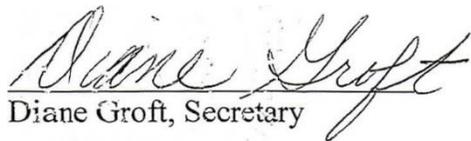
SECTION 2. All tax payments for taxable year 2020 received by June 30th, 2020, shall receive a two percent (2%) discount of the tax liability. This discount shall not be applied in addition to the two percent (2%) discount for tax payments within sixty days of the tax notice. Therefore, the maximum discount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

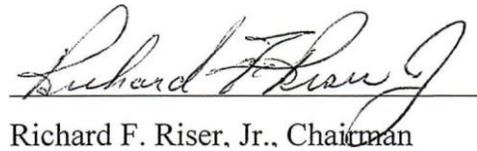
SECTION 3. For payments related to tax years other than 2020, tax collectors are directed to apply the 10% penalty for late payments.

SECTION 4. This Resolution shall be effective on April 21, 2020.

ADOPTED THIS 21st DAY OF April, 2020

ATTEST:


Diane Groft, Secretary


Richard F. Riser, Jr., Chairman

The Secretary asserts that the above Resolution No. 11-20 remains among the Minutes of the Board of Supervisors of Mount Pleasant Township, Adams County, Pennsylvania