

**RESOLUTION NO. 05-2020**

**A RESOLUTION OF THE BOROUGH COUNCIL OF THE  
BOROUGH OF NEW OXFORD, ADAMS COUNTY,  
PENNSYLVANIA, EXTENDING DATES FOR DISCOUNT, PAR  
AND PENALTY PAYMENTS RELATIVE TO 2020 BOROUGH  
REAL ESTATE TAXES AND 2020 BOROUGH PER CAPITA  
TAXES.**

**WHEREAS**, by Resolution No. 04-2020 adopted on April 6, 2020, and pursuant to the authority granted by the provisions of section 7501 of the Pennsylvania Emergency Management Services Code (35 Pa. C.S.A. § 7501) and the provisions of section 10A06 of the Borough Code (8 Pa. C.S.A. § 10A06), the Borough Council of the Borough of New Oxford ratified Declarations of Disaster Emergency issued and proclaimed by Mayor James R. Eisenhart II on March 20, 2020, March 27, 2020 and April 3, 2020, and continued and extended the April 3, 2020 Declaration of Disaster Emergency through and continuing until and through May 4, 2020; and

**WHEREAS**, federal, state and county governments are operating under a Declaration of Emergency due to the COVID-19 disaster emergency, such that federal, state and county taxing authorities have extended the various deadlines for filing federal, state and county taxes due to the economic impact of the virus and the disaster emergency; and

**WHEREAS**, at its meeting held on March 25, 2020, the Commissioners of the County of Adams, Pennsylvania authorized the publication for subsequent enactment of Ordinance No. 1 of 2020 further amending and supplementing the Adams County Tax Collection Policy in order to mitigate the economic impact of COVID-19 on Adams County taxpayers by extending the two (2%) percent discount of the tax liability for 2020 tax payments made through June 30, 2020 and by extending the late payment penalty for 2020 tax payments by assessing a penalty of ten (10%) percent of the taxpayer's tax liability for payments received after October 31, 2020; and

**WHEREAS**, the Borough of New Oxford desires to mitigate the economic impacts of the COVID-19 disaster emergency on New Oxford Borough taxpayers and also desires to ensure the orderly collection and allocation of County and Borough tax payments by exercising its statutory discretion relative to discounts and penalties for payments of Borough taxes pursuant to section 5511.10 of the Local Tax Collection Law (72 P.S. § 5511.10).

**WHEREFORE, BE IT RESOLVED**, that the Borough Council of the Borough of New Oxford, Adams County, Pennsylvania, does hereby extend the payment deadlines for New Oxford Borough 2020 real estate taxes and its 2020 per capita taxes until June 30, 2020 for payments to receive a two (2%) percent discount of

the taxpayer's tax liability and until October 31, 2020 for payments made at par value. Accordingly, payments for the 2020 tax year received after October 31, 2020 shall be assessed a penalty of ten (10%) percent of the taxpayer's tax liability.

**WHEREFORE, BE IT FURTHER RESOLVED**, that the Borough Council of the Borough of New Oxford, Adams County, Pennsylvania, does hereby authorize its duly elected tax collector, Helen E. Smith, to collect, process and remit taxes to the Borough of New Oxford consistent with the extended deadlines for tax year 2020 as set forth herein.

**THIS RESOLUTION DULY ADOPTED** according to law on this 6<sup>th</sup> day of April, 2020, at a duly advertised monthly general business meeting of the Borough Council of the Borough of New Oxford, Adams County, Pennsylvania.

**BOROUGH OF NEW OXFORD**

By:   
Dorothy M. Robinson  
President of Borough Council

Attest:

  
Tania K. Kepner, Secretary/Treasurer