

**A RESOLUTION OF OXFORD TOWNSHIP, ADAMS COUNTY,
PENNSYLVANIA, COMMONWEALTH OF PENNSYLVANIA, AMENDING
AND SUPPLEMENTING THE OXFORD TOWNSHIP TAX COLLECTION
POLICY**

RESOLUTION 2020-9

WHEREAS, Oxford Township, Adams County, Commonwealth of Pennsylvania, (the “Township”) is a county and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the “Commonwealth”); and

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

WHEREAS, a novel corona virus (now known as (“SARS CoV-2”)) 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 6th, 2020, due to the spread of COVID-19 under the authority of 35 Pa. C.S. Subsection 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged counties to “act as necessary to meet the current exigencies;” and

WHEREAS, The Board of County Commissioners for Adams County issued a Declaration of Disaster Emergency on March 18th, 2020, recognizing the existence of a disaster emergency in Adams County 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, Oxford Township Board of Supervisors recognizes that the finances of many taxpayers of the Township will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

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

WHEREAS, Oxford Township desires to mitigate the economic impact of COVID-19 on County 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 Oxford Township hereby ENACTED AND ORDAINED by the authority of the same, as follows:

SECTION 1. A tax payment shall be 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.

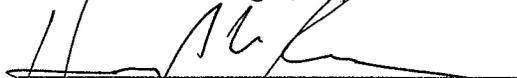
SECTION 3. For payments related to tax years other than 2020, tax collectors are directed to apply the 10% penalty for late payments.

SECTION 4. This Resolution shall be effective on April 8, 2020.

ADOPTED THIS 8 DAY OF April, 2020


Mario Iocco, Chairman


M. Frank Sneeringer, Supervisor


Harry P. McKean, Supervisor

ATTEST: 
Deborah A Greenholt, Asst. Secretary

