

Office of the Adams County Commissioners

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Commissioners: Randy L. Phiel, James E. Martin, Marty Karsteter Qually

Chief Clerk: Paula V. Neiman | County Manager: Steven A. Nevada

Solicitor: Molly R. Mudd, Esquire

ORDINANCE NO. 4 OF 2022

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF ADAMS, PENNSYLVANIA REQUIRING THE WAIVER OF CERTAIN ADDITIONAL REAL ESTATE TAXES PURSUANT TO THE ACT OF JULY 11, 2022, P.L. 701, NO. 57 (“ACT 57 of 2022”)

WHEREAS, the County of Adams is a fifth class county of the Commonwealth of Pennsylvania ("County") and a local taxing district authorized by the Local Tax Collection Law, 72 P.S. § 5511.1 *et seq.*, to levy and collect certain real estate taxes; and

WHEREAS, Act 57 of 2022, amending the Local Tax Collection Law, was signed by Governor Wolf on July 11, 2022, and took effect on October 10, 2022; and

WHEREAS, Act 57 requires taxing districts that impose taxes on the assessed value of real property to adopt an ordinance within ninety (90) days of the effective date of the Act, or not later than January 9, 2023, directing tax collectors to waive additional charges for real estate taxes under certain circumstances;

NOW, THEREFORE, with the foregoing incorporated herein and made an essential part hereof, be it **HEREBY ORDAINED AND ENACTED** by the Board of Commissioners of Adams County, Pennsylvania, and it is hereby **ORDAINED AND ENACTED** by the authority of the same, that the Tax Collectors of Adams County comply with the provisions of Act 57 of 2022 and this Ordinance for tax years beginning on or after January 1, 2023.

SECTION 1. DEFINITIONS. As used in this Ordinance, the following words and phrases shall have the meanings set forth below:

A. “Additional Charge” means 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.

B. “Qualifying event” means:

1. For the purpose of real property, the date of transfer of ownership.
2. For 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 manufactured or mobile home on a parcel of land not owned by the owner of the manufactured or mobile home. The term does not include the renewal of a lease for the same location.

C. "Tax Collector" means any duly elected tax collector for a municipality of Adams County, any authorized or designated delinquent tax collector, the Adams County Tax Claim Bureau, or any alternative collector of taxes as provided for 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.

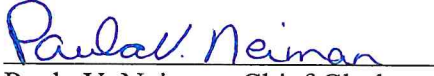
SECTION 2. WAIVER. The Tax Collector shall, for tax years beginning on and after January 1, 2023, grant a request to waive additional charges for real estate taxes if the taxpayer does all of the following:

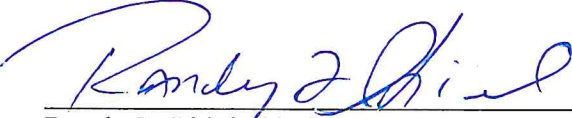
- A. Provides a waiver request of additional charges, on a form provided by the state Department of Community and Economic Development, to the Tax Collector in possession of the claim within twelve (12) months of a qualifying event; and
- B. Attests that a tax notice was not received; and
- C. Provides the Tax Collector in possession of the claim with one of the following:
 - 1. A copy of the deed showing the date of real property transfer; or
 - 2. A copy of the title following acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance; or
 - 3. 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
- D. Pays the face value amount of the tax notice for the real estate tax with the waiver request.

ENACTED AND ORDAINED this 30th day of November 2022.

ATTEST:

ADAMS COUNTY COMMISSIONERS


Paula V. Neiman, Chief Clerk


Randy L. Phiel, Chairman


James E. Martin, Vice Chairman


Marty Karsteter Qually, Commissioner