

**EAST COVENTRY TOWNSHIP
BOARD OF SUPERVISORS**

CHESTER COUNTY, COMMONWEALTH OF PENNSYLVANIA

RESOLUTION NO. 2022-17

**A RESOLUTION REQUIRING WAIVER OF ADDITIONAL
CHARGES FOR NONPAYMENT OF REAL ESTATE TAX
WHEN A TAXPAYER HAS PURCHASED REAL ESTATE
OR TRANSFERRED TITLE TO A MOBILE HOME AND
HAS NOT RECEIVED A REAL ESTATE TAX BILL
WITHIN TWELVE (12) MONTHS OF PURCHASE OR
TRANSFER**

WHEREAS, the Local Tax Collection Law, 72 P.S. §5511, authorizes a Tax Collector to collect taxes and levy Additional Charges upon taxpayers for past due tax bills; and

WHEREAS, Pennsylvania Act 57 of 2022 (“Act 57”) requires municipalities to adopt a resolution or ordinance requiring its Tax Collector to waive Additional Charges upon real estate taxes beginning in the first tax year after the effective date of Act 57, when certain conditions enumerated in Act 57 are met; and

WHEREAS, the Board of Supervisors adopts this Resolution to comply with Act 57 to require waiver of Additional Charges when a taxpayer has purchased real estate or transferred title to a mobile home within twelve (12) months but has not received a real estate tax bill.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of East Coventry Township hereby adopts the following in compliance with Act 57:

1. The Tax Collector for East Coventry Township shall automatically waive Additional Charges for real estate taxes beginning in the first tax year after the effective date of Act 57, if the taxpayer does all of the following:

(a) Provides a waiver request of additional charges to the Tax Collector in possession of the claim within twelve (12) months of a qualifying event.

(b) Attests that a notice of the property’s tax bill was not received.

(c) Provides the Tax Collector in possession of the claim with one of the following:

- (i) A copy of the deed showing the date of real property transfer; or
- (ii) A copy of the title following the acquisition of a mobile home or manufactured home subject to taxation as real estate showing the date of issuance or 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.

(d) Pays the face value amount of the tax notice for the real estate tax with the waiver request.

2. All taxpayer waiver requests shall be submitted on a form prepared and authorized by the Department of Community and Economic Development.

3. A taxpayer granted a waiver and paying real estate tax as provided in this resolution shall not be subject to an action at law or in equity for an Additional Charge, and any claim existing or lien filed for an Additional Charge shall be deemed satisfied.

4. A Tax Collector that accepts a waiver and payment in good faith in accordance with this resolution and Act 57 of 2022 shall not be personally liable for any amount due or arising from the real estate tax that is subject in the waiver.

5. The following words and phrases appearing in this Resolution shall have the meaning indicated unless the context specifically and clearly indicates otherwise:

Additional Charges - 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.

Qualifying Event –

(i) For purposes of real property, the date of transfer of ownership.

(ii) For purposes of 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 mobile or

manufactured home on a parcel of land not owned by the owner of the mobile or manufactured home. The term does not include the renewal of a lease for the same location.


Tax Collector - As defined in Section 2 of the Local Tax Collection Law (72 P.S. §5511.1, et seq.), a delinquent tax collector as provided in Section 26.1 of the Local Tax Collection Law, the tax claim bureau or an alternative collector of taxes as provided in the Real Estate Tax Sale Law (72 P.S. §5860.101, et seq.), 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.

RESOLVED this 12th day of September, 2022, by the Board of Supervisors of East Coventry Township.

EAST COVENTRY TOWNSHIP

By: 

W. Atlee Rinehart, Chair
Board of Supervisors

Attest: 

David G. Kraynik, Secretary