

**SAMPLE RESOLUTION TO IMPLEMENT ACT 57 OF 2022
PROPERTY TAX PENALTY WAIVER PROVISIONS**

PSATS developed this sample resolution to help townships comply with [Act 57 of 2022](#), which takes effect October 10, 2022. Act 57 requires all municipalities, school districts, and counties that levy a real estate tax to adopt a resolution or ordinance directing their tax collector to implement the act’s provisions for the tax years beginning on or after January 1, 2023. Townships have from October 10, 2022 (when the act takes effect) to January 9, 2023, to adopt a resolution or ordinance implementing the act.

A RESOLUTION of the Board of Supervisors of _____ Township,
_____ County to implement Act 57 of 2022.

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

WHEREAS, Act 57 requires taxing districts that impose taxes on the assessed value of real property to adopt a resolution or ordinance within 90 days of the effective date of the act, or not later than January 9, 2023, directing the tax collector to waive additional charges for real estate taxes in certain situations; and

NOW, THEREFORE, BE IT RESOLVED, that the Tax Collector of _____ Township comply with the provisions of Act 57 and this resolution for tax years beginning on or after January 1, 2023.

DEFINITIONS

The following words and phrases shall have the meanings given to them within this resolution unless the context clearly indicates otherwise:

Additional charge: 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:

1. For the purposes 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.

Tax Collector: The elected tax collector for _____ Township, _____ County, any authorized or designated delinquent tax collector, the _____ 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.

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;
- 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 the acquisition of a mobile 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; and
- D. Pays the face value amount of the tax notice for the real estate tax with the waiver request.

ADOPTED by _____ this ____ day of the month of _____, 2022.

ATTEST: _____ TOWNSHIP

This sample resolution was developed in conjunction with members of the Township Solicitors Association and is provided as an informational resource to townships to use in developing their own resolution or ordinance. PSATS does not guarantee the legal effectiveness of this example and encourages township officials and employees to discuss proposed resolutions with their solicitor.