

RESOLUTION 2020-R- 32

RESOLUTION ESTABLISHING THE PENALTY RATE FOR THE PAYMENT OF TOWNSHIP REAL PROPERTY TAXES

WHEREAS, COVID-19 has been declared by the World Health Organization and the Centers for Disease Control and Prevention a “public health emergency of international concern” and a “pandemic” and the U.S. Department of Health and Human Services Secretary has declared that COVID-19 creates a public health emergency; and

WHEREAS, the Commonwealth of Pennsylvania has declared a state of emergency due to the identification of COVID-19 infected citizens;

WHEREAS, Governor Wolf issued a Proclamation of Disaster Emergency on March 6, 2020 in connection with the COVID-19 outbreak (“Proclamation”), which among other things, suspends the provisions of any regulatory statute prescribing the procedures for conduct of Commonwealth business, or the orders, rules or regulations of any Commonwealth agency, if strict compliance with the provisions of any statute, order, rule or regulation would in any way prevent, hinder, or delay necessary action in coping with this emergency;

WHEREAS, due to the imminent threat that COVID-19 may spread to additional citizens of the Commonwealth, Governor Wolf has issued mitigation guidance for locations including Bucks County which include the suspension of large gatherings, discouraging individuals from non-essential travel and from traveling to recreational activities and practicing social distance measures;

WHEREAS, as a result of this mitigation guidance, local municipalities have suspended or cancelled public meetings, cancelled recreational opportunities, closed municipal buildings to the public, closed local parks and requested that only essential employees report to work;

WHEREAS, municipalities are working with limited staff including limited staff in the Township Tax Collector’s office;

WHEREAS, the Bucks County Board of Commissioners has extended the deadline for the payment of County real property taxes at the face value until July 30, 2020;

WHEREAS, Section 10 of the Pennsylvania Local Tax Collection Law, 72 P.S. §5511.10, provides that the rates of discounts and penalties on taxes shall be established by the taxing district and the penalty shall be no more than ten percent;


WHEREAS, the Township desires to ensure that Township residents can pay the face value of Township real property taxes, without a penalty being assessed, until July 30, 2020 provided that if Bucks County Board of Commissioners elects to extend the deadline for late payment penalties to be assessed from July 30, 2020 to a later date, the Township will extend its deadline to coincide with that of the County.

NOW THEREFORE, be it resolved that the Warrington Township Board of Supervisors, pursuant to 72 P.S. §5511.10, hereby establishes a penalty of 0% to be assessed against Township real estate taxes paid after June 30, 2020 but before July 30, 2020 provided that if the Bucks County Board of Commissioners elects to extend the deadline for late payment penalties to be assessed from July 30, 2020 to a later date, the Township will extend the deadline to coincide with the County.

ENACTED and RESOLVED, this 14th day of April, 2020.

BOARD OF SUPERVISORS OF WARRINGTON TOWNSHIP

ATTEST:




Barry P. Lubber
Township Manager



Fred R. Gaines, Chair



Ruth L. Schemm, Vice Chair



Carol T. Baker, Member



Eileen Albillar, Member



Mark E. Lomax, Member