

BOROUGH OF AVALON

ORDINANCE NO. 1399

AN ORDINANCE OF THE BOROUGH OF AVALON, ALLEGHENY COUNTY, COMMONWEALTH OF PENNSYLVANIA, AMENDING CHAPTER 367 OF THE BOROUGH'S CODE OF ORDINANCES TO REQUIRE THE BOROUGH'S TAX COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES WHEN A TAXPAYER REQUESTS A WAIVER OF ADDITIONAL CHARGES DUE TO A FAILURE TO RECEIVE A TAX NOTICE WHEN THE TAXPAYER'S PROPERTY OR MOBILE HOME IS PURCHASED WITHIN THE PRIOR TWELVE MONTHS

WHEREAS, the Local Tax Collection Law, 72 P.S. §§ 5511.1 et seq. ("LTCL"), pertains to the collection of taxes levied by Pennsylvania municipalities, and confers powers and imposes duties on tax collectors, courts, and various officers of political subdivisions; and

WHEREAS, Act 57 of 2022 ("Act 57") was signed into law by the Governor of the Commonwealth of Pennsylvania on July 11, 2022; and

WHEREAS, Act 57 amended the LTCL, to provide a remedy for property owners who do not receive a tax notice when a property or mobile home deed transfer has taken place within the previous twelve (12) months; and

WHEREAS, Act 57 requires Pennsylvania municipalities to adopt an ordinance that requires its tax collector to waive additional charges for real estate taxes beginning in tax year 2023, if they meet the requirements set forth herein.

NOW THEREFORE, the Council of the Borough of Avalon, Allegheny County, Pennsylvania, hereby ordains as follows:

The Borough of Avalon Code of Ordinances, Chapter 367: Taxation, is amended by adding Article VI, to read as follows:

ARTICLE VI: WAIVER OF ADDITIONAL CHARGES FOR REAL ESTATE TAXES DUE TO FAILURE TO RECEIVE TAX NOTICE

SECTION 1:

§ 367-40: Definitions.

"Additional Charge" shall mean any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate tax as provided in the Municipality's real estate tax notice.

"A Qualifying Event" shall mean:

- (a) For the purposes of real property, the date of transfer of ownership of the property.
- (b) 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” shall mean the Borough’s tax collector.

“Waiver Request” shall mean a form created by the Department of Community and Economic Development, by which a taxpayer must request a waiver of additional charges. The form shall include a space for attestation by the taxpayer.

§ 367-41: Waiver of Additional Charges for Real Estate Taxes.

The Borough’s tax collector shall waive additional charges for real estate taxes, if a 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 they never received a real estate tax notice;
- (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 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 of the tax notice for the real estate tax with the waiver request.

§ 367-42: Granted Waiver.

A taxpayer who is granted a waiver and has paid real estate tax as described herein shall not be subject to an action at law or in equity for an additional charge, and any existing claim(s) or lien filed for an additional charge shall be deemed satisfied.

SECTION 2: Effective Date. This ordinance shall take effect on January 1, 2023.

SECTION 3. Severability. If any one or more of the provisions or terms of this Ordinance shall be held invalid for any reason whatsoever, then, such provision or terms shall be deemed severable from the remaining provisions or terms of this Ordinance

SECTION 4: Repealer. All prior ordinances or parts of ordinances in conflict herewith shall be and the same are hereby repealed to the extent of such conflict.

ORDAINED AND ENACTED into law, this _____ day of _____ 2022.

ATTEST:

BOROUGH OF AVALON

Lorraine Makatura
Borough Manager

Shawn McWilliams
President of Council

EXAMINED AND APPROVED by me this _____ day of _____, 2022.

Brigitte Jackson
Mayor of Avalon

APPROVED AS TO FORM:

Daniel C. Conlon, Solicitor