

BOROUGH OF ABBOTTSTOWN
ADAMS COUNTY, PENNSYLVANIA

ORDINANCE NO. 2022-06

AN ORDINANCE OF THE BOROUGH OF BOROUGH OF ABBOTTSTOWN, ADAMS COUNTY, PENNSYLVANIA, AMENDING THE CODE OF THE BOROUGH OF ABBOTTSTOWN TO ESTABLISH A PROCEDURE FOR WAIVING ADDITIONAL CHARGES ASSESSED AGAINST A TAXPAYER WHO FAILS TO PAY THEIR REAL ESTATE TAXES IN A TIMELY MANNER DUE TO FAILURE TO RECEIVE NOTICE

WHEREAS, Section 1302 of the Borough (8 Pa.C.S.A § 101 *et seq.*) authorizes the Borough Council to levy taxes upon all real property within the Borough of Abbottstown (“Borough”); and

WHEREAS, the Borough levies real estate taxes upon real property located in the Borough; and

WHEREAS, Section 5511.10 of the Local Tax Collection Law (72 P.S. § 5511.1 *et seq.*) authorizes the Borough to prescribe and penalties for untimely nonpayment of taxes levied; and

WHEREAS, Section 5511.7 of the Local Tax Collection Law requires the Borough tax collector to waive penalties assessed for the untimely nonpayment of real estate taxes when the taxpayer fails to receive a notice of the levied real estate taxes and satisfies the requirements set forth in Section 5511.7 of the Location Tax Collection Law; and

WHEREAS, the Pennsylvania Legislature has mandated that the Borough establish a procedure for the waiving of additional charges assessed against a taxpayer who fails to pay their real estate taxes in a timely manner due to a failure to receive notice.

NOW THEREFORE, BE IT ENACTED AND ORDAINED, by the Borough Council of the Borough of Abbottstown, Adams County, Pennsylvania, as follows:

SECTION 1. Part II: General Legislation, Chapter 190 of the Code, shall be amended to add Article IX, Waiver of Penalties.

190-61:

A. Definitions. As used in this Chapter, the following terms shall have the meanings indicated:

The terms used in this Chapter shall have the meaning set forth in 72 P.S. § 5511 as amended.

B. Waiver of Additional Charges.

The Tax Collector for the Borough of Abbottstown shall waive additional charges for real estate taxes beginning in the 2023 tax year if a taxpayer satisfies all of the requirements set forth in 72 P.S. § 5511.7, as amended. The Act generally waives the penalty for a taxpayer who recently purchased a property and did not receive notice of a subsequent bill.

SECTION 2. Repealer. All provisions of previous Borough Ordinances, which are contrary to this Ordinance, are expressly repealed.

SECTION 3. Savings Clause. In all other respects, the Borough Ordinances shall remain as previously enacted and ordained.

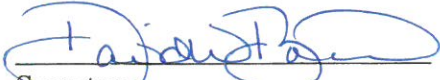
SECTION 4. Severability. The provisions of this Ordinance are severable, and if any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provision shall not affect or impair any remaining sections, clauses, or sentences of the same.

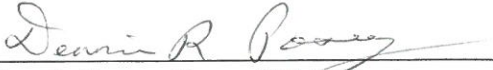
SECTION 5. Effective Date. This Ordinance shall be effective immediately.

ENACTED, ORDAINED, AND APPROVED this 17th day of November, 2022.

ATTEST:

BOROUGH COUNCIL OF THE
BOROUGH OF ABBOTTSTOWN


Secretary

BY: 
Dennis Posey, Council President

APPROVED this 17th day of November, 2022.


Daniel Watkins, Sr., Mayor

CERTIFICATION

I hereby certify that I am the Secretary for Abbottstown Borough, Adams County, Pennsylvania, and that Ordinance No. 2022-06 was advertised in The Gettysburg Times on November 9, 2022, a newspaper of general circulation in the municipality, was available at the Borough Office and online at the Borough website during this same period, was duly enacted and approved as set forth at the regular meeting of the Abbottstown Borough Council held on November 17, 2022, and that this is a true and correct copy of that Ordinance.

SEAL



Dr. David W. Bolton, PhD, MBA, CBO



Date