

CONEWAGO TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA

RESOLUTION 2020-P

**A RESOLUTION OF THE TOWNSHIP OF CONEWAGO, ADAMS COUNTY,
PENNSYLVANIA, AMENDING AND SUPPLEMENTING THE TOWNSHIP OF
CONEWAGO'S TAX COLLECTION POLICY**

RECITALS

WHEREAS, the Township of Conewago, Adams County, Pennsylvania, (the "Township") is a municipal corporation organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the Township is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*

WHEREAS, a novel coronavirus (now known as "COVID-19") emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

WHEREAS, the Governor's Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged all political subdivisions in Pennsylvania to "act as necessary to meet the current exigencies;" and

WHEREAS, the Board of Supervisors of Conewago Township issued a Declaration of Disaster Emergency on March 25, 2020, recognizing the existence of a disaster emergency in the Township due to COVID-19; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged "social distancing" measures to prevent the spread of COVID-19; and

WHEREAS, the Federal Government has extended the deadline for filing federal taxes for a period of 90 days until July 15, 2020, due to the economic impact of COVID-19; and

WHEREAS, the Board of Supervisors recognizes that the finances of many taxpayers of the Township will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

WHEREAS, the Township has statutory discretion to impose penalties for late payment of taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10; and

WHEREAS, the Township desires to mitigate the economic impact of COVID-19 on the Township's taxpayers by using its statutory discretion to reduce penalties for late tax payments and by extending the 2% discount for a period of sixty days for payments related to taxable year 2020.

BE IT RESOLVED by the Board of Supervisors of Conewago Township, Adams County, Pennsylvania:

SECTION 1. A tax payment shall be considered "late" if not paid within four (4) months of the tax notice. For taxable year 2020 only, all late tax payments received by October 31, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments received after October 31, 2020, shall be assessed a penalty of five percent (5%) of the taxpayer's tax liability.

SECTION 2. All tax payments for taxable year 2020 received by June 30, 2020, shall receive a two percent (2%) discount of the tax liability. This discount shall not be applied in addition to the two percent (2%) discount for tax payments within sixty days of the tax notice. Therefore, the maximum discount a taxpayer may receive for taxable year 2020 is two percent (2%) for any payment received by June 30, 2020.

SECTION 3. For payments related to tax years other than 2020, the Township's tax collector is directed to apply the 5% penalty for late payments.


SECTION 4. If any word, phrase, sentence, part, section, subsection, or other portion of this Resolution or any application thereof to any person or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall be severable and the remaining provisions of this resolution and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

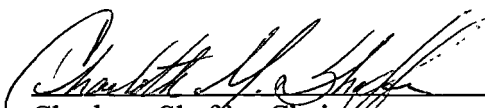
SECTION 5. This Resolution shall take effect immediately.

IN WITNESS WHEREOF, the present Resolution has been duly enacted and Resolved this 20th day of April, 2020.

ATTEST:

CONEWAGO TOWNSHIP


Secretary


Charlotte Shaffer, Chair

