TOWNSHIP OF LONDONDERRY RESOLUTION NO. 2020-07

RESOLUTION OF THE LONDONDERRY TOWNSHIP BOARD OF SUPERVISORS TO PROVIDE REAL PROPERTY TAX RELIEF TO TOWNSHIP TAXPAYERS FOR THE 2020 TAX YEAR DUE TO THE IMPACT OF THE COVID-19 PANDEMIC AND RELATED DISASTER EMERGENCY BY WAIVING PENALTY AND FEES ON LATE PAYMENTS THROUGH DECEMBER 31, 2020

WHEREAS, the Township of Londonderry, Dauphin County, Pennsylvania (the "Township"), is a body corporate and politic duly organized and existing as a political subdivision of the Commonwealth of Pennsylvania; and

WHEREAS, the impacts of the COVID-19 virus pandemic continues to threaten to cause injury, damage, suffering, and financial hardship to the persons and businesses of the Township of Londonderry; and

WHEREAS, the Commonwealth of Pennsylvania by Proclamation of Disaster Emergency issued on March 6, 2020, pursuant to the Emergency Management Services Code, 35 Pa.C.S. § 7101. et seq., declared a state of Disaster Emergency for the Commonwealth generally based upon the threat of the COVID-19 pandemic, subsequent to which the Governor has ordered the closure of all schools and non-essential and non-life sustaining businesses; and

WHEREAS, pursuant to the Emergency Management Services Code, 35 Pa.C.S. § 7101. et seq. and §§ 7301 and 7501, the Township is included in the Governor's Declaration of Disaster Emergency and authorized the activation of local disaster response and recovery; and

WHEREAS, the Township is a local municipality and taxing district in Dauphin County, Pennsylvania (the "County"); and

WHEREAS, the Township was contacted by the County with regard to the County's action by resolution dated April 1, 2020 to waive penalties and interest on the late payment of real estate taxes by County taxpayers through December 31, 2020; and

WHEREAS, pursuant to Senate Bill 841 signed into law by the Governor of this Commonwealth on April 20, 2020, the Township has been expressly authorized to, among other things, waive any fee or penalty associated with the late payment of 2020 real estate taxes if paid by December 31, 2020; and

WHEREAS, the Township Supervisors, finding that the COVID-19 emergency and its related impact on the businesses and the livelihoods of the residents and businesses of the Township, including by virtue of the Commonwealth's mandatory business closures, has caused interruptions in income and cash flow, and financial hardships for Township taxpayers, has determined that it is appropriate and in the best interests of the residents and businesses of the Township to waive the collection of late payment penalties and fees with respect to late

payments of 2020 real estate taxes due to the Township and paid in full by December 31, 2020; and

WHEREAS, nothing herein shall be construed as to waive or modify the computation or collection of penalties and fees owed or due to any other taxing district in the County or the County for 2020 real estate taxes.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF SUPERVISORS OF LONDONDERRY TOWNSHIP, AS FOLLOWS:

- Section 1. Waiver of Late Fees and Penalties. The Board of Supervisors hereby directs that all late fees and penalties associated with the payment and collection of 2020 real estate taxes due and payable to the Township during the 2020 tax year and paid in full by taxpayers no later than December 31, 2020 shall be waived by the tax collector appointed or elected to collect the real estate taxes levied by and due to the Township.
- Section 2. Validity and enforcement. This Resolution having been adopted by a majority vote of the Board of Supervisors shall have the effect of waiving penalties and fees on the collection of 2020 real estate taxes that are paid in full by December 31, 2020. Further, a copy of this Resolution shall be delivered to the tax collector appointed or elected to collect the real estate taxes levied by and due to the Township within 30 days of the effective date of Senate Bill 841 and enforced by said tax collector.
- Section 3. Severability. In the event any provision, section, sentence, clause, or part of this Resolution shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of this Resolution, it being the intent of the Township that such remainder shall be and shall remain in force and effect.
- Section 4. Effective date. This Resolution shall become effective immediately, and all resolutions or parts of resolutions inconsistent herewith are expressly repealed.

LONDONDERRY TOWNSHIP DAUPHIN COUNTY, PENNSYLVANIA

By:

Chair/Vice Chair, Board of Supervisors

CERTIFICATION

I hereby certify that this Resolution was adopted by the Board of Supervisors of Londonderry Township, this 21st day of April, 2020.

Secretary

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