

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
SOLEBURY TOWNSHIP, BUCKS COUNTY,
PENNSYLVANIA TO IMPLEMENT ACT 57 OF 2022**

WHEREAS, Pennsylvania Act 57 of 2022, amending the Local Tax Collection Law, was signed by Governor Wolf on July 11, 2022 and took effect on October 10, 2022; and

WHEREAS, Act 57 of 2022 requires taxing districts that impose taxes on the assessed value of real estate to adopt a resolution or ordinance within 90 days of the effective date of the Act, or not later than January 9, 2023, directing the Tax Collector to waive Additional Charges for real estate taxes under certain specific circumstances beginning in the first tax year after the effective date of Act 57 of 2022;

WHEREAS, the Board of Supervisors of Solebury Township, by Resolution, hereby requires the Tax Collector to waive Additional Charges for real estate taxes following the transfer of real property where such taxes were not received; and

NOW THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Solebury Township, Bucks County, Pennsylvania (“Board”), as follows:

1. The Tax Collector shall waive Additional Charges for real estate taxes in the then current tax year, if the 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 months of a Qualifying Event;
 - B. Attests that a notice was not received;
 - C. Provides the Tax Collector in possession of the claim with either 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 amount of the tax notice for the real estate tax with the waiver request.
2. A form providing for the waiver of Additional Charges will be made available by the Tax Collector and available at the Solebury Township Municipal Building.

3. The taxpayer granted a waiver and paying real estate tax as provided in this subsection shall not be subject to an action at law or in equity for an Additional Charge, and any claim existing or lien filed for an Additional Charge shall be deemed satisfied.
4. The Tax Collector accepting a waiver and payment in good faith in accordance with this resolution and Act 57 of 2022 shall not be personally liable for any amount due or arising from the real estate tax that is subject in the waiver.
5. As used in this Resolution, the following words and phrases shall have the following meanings given to them unless the context clearly indicates otherwise:

ADDITIONAL CHARGE – Any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice.

QUALIFYING EVENT – For the purposes of real property, the date of transfer of ownership. For the 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 – The elected tax collector for Solebury Township, Bucks County, any authorized or designated delinquent tax collector, the Bucks County Tax Claim Bureau, or any alternative collector of taxes as provided for in the Act of July 7, 1947 (P.L.1368, No.542), known as the “Real Estate Tax Sale Law,” an employee, agent, or assignee authorized to collect the tax, a purchaser of claim for the tax or any other person authorized by law or contract to secure collection of, or take any action at law or in equity against, the person or property of the taxpayer for the real estate tax or amounts, liens or claims derived from the real estate tax.

6. All resolutions or parts of resolutions that are inconsistent herewith are hereby repealed.

RESOLVED, ADOPTED, and APPROVED, this _____ day of _____, 202____, at a regular public meeting of the Board of Supervisors of Solebury Township.

BOARD OF SUPERVISORS OF
SOLEBURY TOWNSHIP,
BUCKS COUNTY,
PENNSYLVANIA

Mark Baum Baicker, Chair

John Francis, Vice-Chair

Hanna Howe, Member

Robert A. McEwan, Member

Kevin Morrissey, Member

ATTEST:

Catherine Cataldi, Township Secretary