

## **RESOLUTION 2020-16**

### **A RESOLUTION OF THE TOWNSHIP OF HALFMOON, COMMONWEALTH OF PENNSYLVANIA, AMENDING AND SUPPLEMENTING THE HALFMOON TOWNSHIP TAX COLLECTION POLICY**

#### **RECITALS**

**WHEREAS**, The Township of Halfmoon, Commonwealth of Pennsylvania, (the “Township”) is a second-class township and a political subdivision 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 “SARS CoV-2” and also “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<sup>th</sup>, 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<sup>th</sup>, 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 counties to “act as necessary to meet the current exigencies;” and

**WHEREAS**, The Board of Commissioners for Centre County issued a Declaration of Disaster Emergency on March 14<sup>th</sup>, 2020, recognizing the existence of a disaster emergency in Centre County due to COVID-19 (“County Declaration”) and the Centre Region Council of Governments (“COG”) likewise issued a Declaration on March 13, 2020 for the six municipalities in the Centre Region, which includes Halfmoon Township; and

**WHEREAS**, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21<sup>st</sup>, 2020, and has urged “social distancing” measures to prevent the spread of COVID-19; and

**WHEREAS**, the Governor has extended his mandated closure and issued a state-wide stay at home order effective through April 30, 2020; and

**WHEREAS**, the County further extended the County Declaration at a public meeting held March 31, 2020; and

**WHEREAS**, the Board recognizes that the finances of many taxpayers of Halfmoon 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 previously established a ten percent (10%) penalty fee for taxpayers who fail to make payment on the face due date, June 30 ("Face Date"), and a two percent (2%) discount for taxpayers who pay at least two months prior to the Face Date; and

**WHEREAS**, the Township desires to mitigate the economic impact of COVID-19 on Township taxpayers by using its statutory discretion to reduce penalties for late tax payments beyond the Face Date for a period of three months or until September 30, 2020; and

**WHEREAS**, the Township desires to approve the following resolution to provide consistency in tax collection with the County.

**WITNESSETH**

**BE IT RESOLVED** by the Township of Halfmoon, Pennsylvania, by the Board, by the authority of the same, that the foregoing Recitals to this Resolution are incorporated herein and made a part hereof.

**BE IT FURTHER RESOLVED** that a tax payment shall be considered "late" if not paid within three (3) months of the Face Date. For taxable year 2020 only, all late tax payments received on or before September 30, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments received after September 30, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.

**BE IT FURTHER RESOLVED** that except as amended herein, all other provisions of Township resolutions and/or procedures related to tax collection remain in full force and effect.

**BE IT FURTHER RESOLVED** that for all payments related to tax years other than 2020, the Township's tax collector is directed to apply the ten percent (10%) penalty for late payments in accordance with prior policies and procedures.

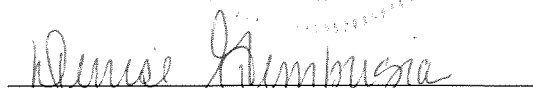
**ADOPTED** this 23<sup>rd</sup> day of April 2020.

ATTEST:

TOWNSHIP OF HALFMOON  
BOARD OF SUPERVISORS

  
Danelle DelCorso, Chair

[SEAL]

  
Denise Gembusia, Secretary