

**HALFMOON TOWNSHIP  
CENTRE COUNTY, PENNSYLVANIA**

**RESOLUTION 2022 - 22**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF HALFMOON TOWNSHIP,  
CENTRE COUNTY, PA, AUTHORIZING THE WAIVER OF ADDITIONAL FEES AND  
PENALTIES ASSESSED, AND CERTAIN OTHER RELIEF, IN THE EVENT REAL  
ESTATE TAX BILLS WERE NOT RECEIVED.**

**WHEREAS**, the Township adopts its annual budget on or before December 31 of each year, and shortly thereafter issues its real estate tax bills; and

**WHEREAS**, the bills provide for payment by certain dates, which it identifies as payment of the discount, face, and/or penalty amounts depending upon when payment is made; and

**WHEREAS**, from time to time there are errors and/or delays with the distribution and/or delivery system and property owners do not get their real estate tax bills, and/or do not get them in a timely fashion; and

**WHEREAS**, Act 57 of 2022, authorizes in certain prescribed and limited circumstances, for the waiver of additional fees and penalties, and certain other relief; and

**WHEREAS**, the Township is supportive of such relief.

**NOW, THEREFORE, BE IT RESOLVED** by the that the Halfmoon Township Board of Supervisors, and pursuant to the authority conferred on it in Act 57 of 2022 it is hereby resolved by authority of the same that:

1. Provided that taxpayers have:
  - a. Attested that the real estate tax bill was not received and/or was not received in a timely fashion; and
  - b. Provided proof of properly transfer to the Tax Collector within the previous 12 months, and either
    - i. A copy of the deed showing the date of real property transfer; or
    - ii. A copy of the title following acquisition of a mobile or manufactured home or an executed lease agreement between the owner and lessee showing the date on which the lease began; and
  - c. Provided a waiver request to the Tax Collector on a standardized form will be developed by the Department of Community and Economic Development; and
  - d. Included payment of taxes with the waiver request.
2. The Tax Collector shall waive any fees or penalties assessed on taxes liened.

3. This Resolution shall apply to any person duly elected and/or appointed to the position of Tax Collector.
4. Tax Collectors shall not be liable for accepting any payment pursuant to this Resolution.
5. This Resolution shall be effective in the 2023 tax year.

**NOW, THEREFORE, BE IT RESOLVED**, that the above actions are hereby ratified as the proper and official action of the board.

**ENACTED** as a Resolution of the Halfmoon Township Board of Supervisors at a regular meeting of the board held the 25<sup>th</sup> day of August 2022.

**ATTEST:**

**TOWNSHIP OF HALFMOON:**

  
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Amy M. Smith, Township Secretary

  
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David C. Piper, Chair

