

**READING TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2020-06

**AN ORDINANCE
PROVIDING FOR CERTAIN TAX FILING, TAX PAYMENT AND INTEREST AND
PENALTIES RELIEF FOR REAL ESTATE AND PER CAPITA TAXES
IN RESPONSE TO THE COVID-19 PANDEMIC**

WHEREAS, Reading Township is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. §§ 80001 et *seq.*; and

WHEREAS, a novel coronavirus SARS CoV-2, known as COVID-19, emerged and began affecting humans in November 2019 and has spread to the United States, including to Adams County; and

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

WHEREAS, on March 6, 2020, the Office of the Governor of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency under authority of 35 Pa.C.S. § 7510; and

WHEREAS, upon declaration of a disaster emergency declared by the Governor, Section 7501(d) authorizes the governing body of the political subdivision affected by the disaster emergency, in light of the emergency exigencies, to suspend certain procedures and formalities prescribed by law pertaining to the levying of taxes; and

WHEREAS, the spread of COVID-19 and mitigation measures mandated by the Governor, including the closure of physical non-life-sustaining businesses effective March 21, 2020 and a stay at home order for Adams County issued April 1, 2020, have negatively impacted the financial resources of residents and property owners in the Township; and

WHEREAS, the Pennsylvania Legislature enacted Act 10 of 2020, which directs both the extension of filing and payment deadlines for local taxes under the Local Tax Enabling Act to coincide with the deadline for filing and payment under Pennsylvania's Tax Reform Code of 1971 and the disregard of the period after April 14, 2020 and before July 16, 2020 in the calculation of interest or penalties.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Supervisors of Reading Township:

Section 1. Purpose

The purpose of this Ordinance is to provide tax relief in the form of a delay in the filing and payment of certain local taxes and calculation of interest or penalties.

Section 2. Enabling Authority

This Ordinance is enacted pursuant to the enabling authority of 35 Pa. C.S. § 7510 and Act 10 of 2020.

Section 3. Tax Payment Extension and Penalty Relief

This Ordinance shall apply to real estate taxes and earned income taxes levied and collected by Reading Township.

a. Per Capita Tax.

(1) As provided by Act 10 of 2020, submission of per capita tax payments related to tax year 2020 shall be extended to July 16, 2020 (Extension Date).

(2) As required by Act 10 of 2020, the period after April 14, 2020 and before July 16, 2020 shall be disregarded in the calculation of interest or penalties for per capita tax payments related to tax year 2020 received by the Extension Date.

b. Real Estate Tax

(1) A real estate tax payment shall be considered late if not made within four months of the tax notice; however, as provided by Act 10 of 2020, the submission of real estate tax payments related to tax year 2020 shall be extended to July 16, 2020.

(2) In addition to part (1) above, for the payment of real estate taxes related to tax year 2020:

(a) a discount of 2% of the taxpayer's tax liability shall be applied to payments received by June 30, 2020;

(b) a penalty of 0% of the taxpayer's tax liability shall be assessed to a late payment received by October 31, 2020;

(c) a penalty of 10% of the taxpayer's liability shall be assessed for a late payment received after October 31, 2020;

(d) as required by Act 10 of 2020, the period after April 14, 2020 and before July 16, 2020 shall be disregarded in the calculation of interest or penalties for the late submission of real estate tax payments related to tax year 2020, if any are assessable.

c. Post Relief Period Penalties and Interest

Except as otherwise provided in sub-parts a. and b., penalties and interest may be assessed on late filings and payments as allowed by law.

Section 4. Repealer.

All other ordinances of Reading Township that conflict with this Ordinance are hereby repealed. All other ordinances of the Township not specifically amended or repealed hereby shall remain in full force and effect.

Section 5. Severability.

In the event that a court of competent jurisdiction declares any section, provision, clause or term of this Ordinance invalid, such decision shall not affect the validity of any of the remaining portions of the Ordinance.

Section 6. Effective Date

This Ordinance shall become effective five days from the date of enactment.

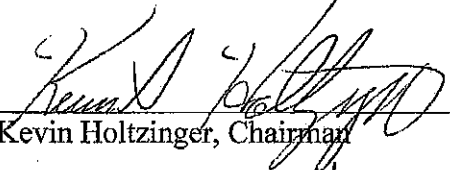
ENACTED this 20 day of April, 2020

BOARD OF SUPERVISORS
READING TOWNSHIP,
ADAMS COUNTY, PENNSYLVANIA

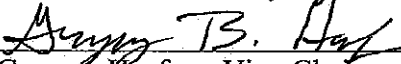
ATTEST:



Kimberly Beard, Secretary

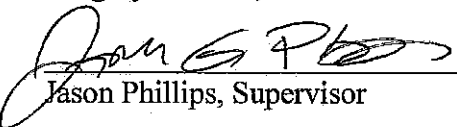


Kevin Holtzinger, Chairman



Gregory Heefner, Vice-Chairman

SEAL:



Jason Phillips, Supervisor

**READING TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2020-07

**AN ORDINANCE AMENDING ORDINANCE NUMBER 2020-06 AND
FURTHER EXTENDING PAYMENT DEADLINES AND PROVIDING FOR INTEREST
AND PENALTIES RELIEF FOR PER CAPITA TAXES
IN RESPONSE TO THE COVID-19 PANDEMIC**

WHEREAS, Reading Township is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. §§ 80001 *et seq.*; and

WHEREAS, a novel coronavirus SARS CoV-2, known as COVID-19, emerged and began affecting humans in November 2019 and has spread to the United States, including to Adams County; and

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

WHEREAS, on March 6, 2020, the Office of the Governor of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency under authority of 35 Pa.C.S. § 7510; and

WHEREAS, upon declaration of a disaster emergency declared by the Governor, Section 7501(d) authorizes the governing body of the political subdivision affected by the disaster emergency, in light of the emergency exigencies, to suspend certain procedures and formalities prescribed by law pertaining to the levying of taxes; and

WHEREAS, the spread of COVID-19 and mitigation measures mandated by the Governor, including the closure of physical non-life-sustaining businesses effective March 21, 2020 and a stay at home order effective in Adams County on April 1, 2020, have negatively impacted the financial resources of residents and property owners in the Township; and

WHEREAS, the Pennsylvania Legislature enacted Act 10 of 2020, which directs both the extension of filing and payment deadlines for local taxes under the Local Tax Enabling Act to coincide with the deadline for filing and payment under Pennsylvania's Tax Reform Code of 1971 and the disregard of the period after April 14, 2020 and before July 16, 2020 in the calculation of interest or penalties; and

WHEREAS, the United States, the Commonwealth of Pennsylvania, and Adams County have extended the deadlines for filing various taxes and provided relief from penalties for late payments, in recognition of the economic impact of the spread of COVID-19 and government-imposed mitigation measures; and

WHEREAS, Adams County extended the deadlines for filing and/or payment of property taxes and per capita taxes and provided relief from interest and/or penalties for late payments; and

WHEREAS, in addition to recognizing the provisions of Act 10 of 2020, Reading Township Ordinance No. 2020-06 provided additional extensions of filing and payment deadlines for property tax and relief from interest and/or penalties for late payments in addition to the provisions of Act 10 of 2020.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Supervisors of Reading Township:

Section 1. Purpose

The purpose of this Ordinance is to provide tax relief in the form of further extensions to the deadlines for payment of per capita taxes and additional relief from the calculation of interest and/or interest in penalties beyond that provided in Ordinance No. 2020-06.

Section 2. Enabling Authority

This Ordinance is enacted pursuant to the enabling authority of 35 Pa. C.S. § 7510 and Act 10 of 2020.

Section 3. Tax Payment Extension and Penalty Relief

This Ordinance shall apply to per capita taxes levied and collected by Reading Township.

This Ordinance amends Ordinance No. 2020-06 as follows:

In addition to the extension of deadlines for payment and relief from interest and/or penalties provided for by Act 10 of 2020, for per capita taxes related to tax year 2020:

- a. a discount of 2% of the taxpayer's tax liability shall be applied to payments received by June 30, 2020;
- b. a penalty of 0% of the taxpayer's tax liability shall be assessed to a late payment received by October 31, 2020;
- c. a penalty of 10% of the taxpayer's liability shall be assessed for a late payment received after October 31, 2020.

Except as otherwise provided in sub-parts a., b. and c., penalties and interest may be assessed on late payments as allowed by law.

Section 4. Repealer.

All other ordinances of Reading Township that conflict with this Ordinance are hereby repealed. All other ordinances of Reading Township not specifically amended or repealed hereby shall remain in full force and effect.

Section 5. Severability.

In the event that a court of competent jurisdiction declares any section, provision, clause or term of this Ordinance invalid, such decision shall not affect the validity of any of the remaining portions of the Ordinance.

Section 6. Effective Date

This Ordinance shall become effective five days from the date of enactment.

ENACTED this 18 day of May, 2020

BOARD OF SUPERVISORS
READING TOWNSHIP,
ADAMS COUNTY, PENNSYLVANIA

ATTEST:

Kimberly Beard
Kimberly Beard, Secretary

Kevin Holtzinger
Kevin Holtzinger, Chairman

Gregory Heefner
Gregory Heefner, Vice-Chairman

SEAL:

Jason Phillips
Jason Phillips, Supervisor