

**RESOLUTION 2020-04**

**TYRONE TOWNSHIP  
ADAMS COUNTY, PENNSYLVANIA**

**A RESOLUTION OF TYRONE TOWNSHIP, ADAMS COUNTY,  
COMMONWEALTH OF PENNSYLVANIA,  
EXTENDING DEADLINES FOR THE PAYMENT  
OF REAL ESTATE TAXES TO TYRONE TOWNSHIP  
FOR TAXABLE YEAR 2020**

**RECITALS**

**WHEREAS**, Tyrone Township, Adams County, Commonwealth of Pennsylvania, (the “Township”) is a Township of the Second Class 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”) 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 Supervisors of the Township issued a Declaration of Disaster Emergency on April 1, 2020, recognizing the existence of a disaster emergency in the Township due to COVID-19; 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 Federal Government has extended the deadline for filing federal taxes for a period of 90 days until July 15<sup>th</sup>, 2020, due to the economic impact of the virus; and

**WHEREAS**, the Township Board of Supervisors recognizes that the finances of many taxpayers of the Township will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; 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 and by extending the 2% discount for a period of sixty days for payments related to taxable year 2020.

**NOW, THEREOFRE, BE IT RESOLVED AND IT IS HEREBY RESOLVED** by the Township Board of Supervisors as follows:

**SECTION 1.** The foregoing Recitals to this Resolution are incorporated herein and made a part hereof.

**SECTION 2.** A tax payment shall be considered "late" if not paid within four (4) months of the tax notice, pursuant to 72 P.S. §5511.10. For taxable year 2020 only, all late tax payments received by October 31<sup>st</sup>, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments received after October 31<sup>st</sup>, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.

**SECTION 3.** All tax payments for taxable year 2020 received by June 30<sup>th</sup>, 2020, shall receive a two percent (2%) discount of the tax liability. This discount shall not be applied in addition to the two percent (2%) discount for tax payments within sixty days of the tax notice. Therefore, the maximum discount a taxpayer may receive for taxable year 2020 is two percent (2%) for any payment received by June 30<sup>th</sup>, 2020.

**SECTION 4.** For payments related to tax years other than 2020, tax collectors are directed to apply the 10% penalty for late payments in accordance with 72 P.S. §5511.10.


**SECTION 5.** This Resolution shall be effective immediately.

**RESOLVED** this 1<sup>st</sup> day of April, 2020.

ATTEST:

BOARD OF SUPERVISORS  
TYRONE TOWNSHIP

  
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Nancy Black, Secretary

  
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Russell L. Raub, Chairman