

RESOLUTION NO. 2020-06

**A RESOLUTION OF THE COUNCIL OF
LANGHORNE MANOR BOROUGH TO DELAY THE
PENALTY ACCRUAL DEADLINE FOR MUNICIPAL
REAL ESTATE TAX FOR THE YEAR 2020 TO JULY
31, 2020**

WHEREAS, the Governor of the Commonwealth of Pennsylvania declared a public health emergency and issued a stay at home order on April 1, 2020, as a result of novel Coronavirus known as COVID-19; and

WHEREAS, Langhorne Manor Borough proclaimed a state of emergency for the Borough on March 24, 2020 as a result of COVID-19; and

WHEREAS, the Local Tax Collection Law, 72 Pa. C.S.A. § 5511.10(a), provides that local tax payments are due without penalty within four months of the date of the tax notice; and

WHEREAS, the Local Tax Collection Act authorizes the taxing authority to implement a penalty amount after four months of non-payment; and

WHEREAS, as a result of the declarations of emergency, the Bucks County Commissioners, in consultation with the Bucks County Association of Tax Collectors, on April 1, 2020 delayed the Bucks County real estate tax accrual penalty deadline from July 1 to July 31 with a penalty amount of ten percent (10%), and recommended that Bucks County municipalities take the same action; and


WHEREAS, Langhorne Manor Borough desires to maintain consistency by having the penalty accrual deadline date for both municipal and county real estate taxes to remain the same date.

NOW, THEREFORE, BE IT RESOLVED, by the Council of Langhorne Manor Borough, County of Bucks, Pennsylvania, as follows:

The penalty accrual deadline date for Langhorne Manor Borough municipal real estate taxes will be delayed by 30 days from July 1 to July 31, 2020, with a penalty amount of ten percent (10%).

This Resolution was adopted at a regular meeting of the Council of Langhorne Manor Borough on the 19th day of May 2020.

COUNCIL OF LANGHORNE MANOR
BOROUGH, BUCKS COUNTY,
PENNSYLVANIA


Dawn Seader, President of Council

Attest:


Barbara Ferraro, Borough Secretary