

**MOUNT JOY TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2020-02

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

WHEREAS, Mount Joy 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 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, 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 Mount Joy 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, earned income and per capita taxes levied and collected by Mount Joy Township.

a. Earned Income Tax.

(1) As provided by Act 10 of 2020, submission of earned income tax filings and 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 earned income tax filings and payments related to tax year 2020 received by the Extension Date.

b. 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 earned income tax filings and payments related to tax year 2020 received by the Extension Date.

c. 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.

d. Post Relief Period Penalties and Interest

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

Section 4. Repealer.

All other ordinances of Mount Joy Township that conflict with this Ordinance are hereby repealed. All other ordinances of Mount Joy 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 16th day of April, 20 20

ATTEST:

Shannon M. Hare
Shannon M. Hare, Secretary

SEAL

MOUNT JOY TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA

John E. Gormont
John E. Gormont, Chairman

David R. Updyke
David R. Updyke, Vice-Chairman

Jeffrey L. Patterson
Jeffrey Patterson, Supervisor

Terry Scholle
Terry Scholle, Supervisor

Bernie Mazer
Bernie Mazer, Supervisor