

**HEIDELBERG TOWNSHIP
LEBANON COUNTY, PENNSYLVANIA**

RESOLUTION # 889

**A RESOLUTION OF HEIDELBERG TOWNSHIP, LEBANON COUNTY,
PENNSYLVANIA, EXTENDING THE DISCOUNT, BASE, AND PENALTY
PAYMENT PERIODS FOR 2020 REAL ESTATE TAXES, AS SET FORTH
HEREIN.**

WHEREAS, Heidelberg Township is a Second Class Township and political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania; and

WHEREAS, Heidelberg Township is a taxing district as set forth in the Local Tax Collection Law, 72, P.S. § 5511.2; and

WHEREAS, the Governor of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, pursuant to the Emergency Management Services Code, 35 Pa.C.S. § 7101 et seq., based upon the imminent threat of COVID-19 (novel coronavirus) pandemic; and

WHEREAS, the Governor has ordered, by and through such Proclamation and subsequent actions, the closure of all Pennsylvania schools and non-life-sustaining businesses for an indefinite period; and

WHEREAS, the Governor has further urged all governing bodies and executive officers of all political subdivisions affected by this emergency to act as necessary to meet the current exigencies as legally authorized under the Proclamation; and

WHEREAS, the County of Lebanon issued a Declaration of Disaster Emergency on March 16, 2020, and Heidelberg Township within Lebanon County issued a Declaration of Disaster Emergency on March 24, 2020 as a result of the COVID-19 pandemic, authorizing officials to act as necessary to meet the current exigencies of this emergency; and

WHEREAS, in this time of mandatory business closures, widespread unemployment and uncertainty in the financial markets, and the livelihoods of many constituents, residents, taxpayers in Lebanon County have been greatly diminished and are otherwise economically disadvantaged; and

WHEREAS, federal, state and local income tax deadlines have been postponed;
and

WHEREAS, the Local Tax Collection Law, 72 P.S. § 5511.10, provides that the rates of discounts and penalties on real estate taxes shall be established by the taxing district; and

WHEREAS, in accordance with the provisions of the Local Tax Collection Law, taxing districts in Lebanon County have established two percent (2%) as the discount if taxes are paid by April 30, 2020, and ten percent (10%) as the penalty if taxes are paid after June 30, 2020; and

WHEREAS, for payments related to taxable year 2020, Heidelberg Township desires to mitigate the economic impact of COVID-19 on Heidelberg Township taxpayers by using its statutory discretion to extend the period in which property taxes may be paid at the discount and base amount, and delay the date for imposition of the penalty; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Heidelberg Township, that the deadlines for payment of Heidelberg Township 2020 real estate taxes shall be extended as follows:

1. The discount period shall be extended until June 30, 2020, with the two percent (2%) discount being applicable through said date.
2. The base payment period shall be extended until October 31, 2020, with a penalty of zero percent (0%) being applicable through said date.
3. The penalty of ten percent (10%) shall be assessed on all 2020 real estate tax payments received after October 31, 2020.


AND BE IT FURTHER RESOLVED, that nothing herein shall be construed as to affect or modify any existing tax levied upon real estate within Heidelberg Township, nor shall it be intended to affect the existence of any past due taxes, penalties, or interest thereon for real estate taxes owing prior to date of this Resolution, which is prospective only and not retroactive, and only in effect for 2020 real estate tax.

THIS RESOLUTION DULY ADOPTED THIS this 28 day of April, 2020.

**ATTEST
(SEAL)**

**HEIDELBERG TOWNSHIP
BOARD OF SUPERVISORS**


Bruce Kramer, Secretary

By: 
Paul K. Fetter, Chairman