



To: The Taxing Authority

ACT 57 of 2022- Effect of Failure to Receive Tax Notice

Act 57 of 2022, which took effect October 10, 2022, requires all municipalities, school districts, and counties that levy a real estate tax to adopt a resolution or ordinance directing their tax collector to implement the act's provisions for the tax years beginning on or after January 1, 2023. Taxing Agencies have from October 10, 2022 to January 9, 2023, to adopt a resolution or ordinance implementing the act.

Act 57 directs the tax collector to waive additional charges for real estate taxes in certain qualifying situations:

1. For the purposes of real property, the date of transfer of ownership.
2. For manufactured or mobile homes, the date of transfer of ownership or the date a lease agreement commences for the original location or relocation of a manufactured or mobile home on a parcel of land not owned by the owner of the manufactured or mobile home. The term does not include the renewal of a lease for the same location.

The waiver request form can be found on the DCED website:

[Act 57 of 2022- Request for Waiver of Additional Charges: Real Estate Taxes \(pa.gov\)](#)

If you have any questions regarding ACT 57 of 2022, please contact:

Nicholas Mackereth, MCP | Local Government Policy Specialist
PA Department of Community & Economic Development
Governor's Center for Local Government Services
301 5th Ave, Suite 250 | Pittsburgh, PA 15222
Desk: 412-770-1660 | nmackereth@pa.gov



REQUEST FOR WAIVER OF ADDITIONAL CHARGES REAL ESTATE TAXES

This request for a waiver of additional charges for real estate taxes pursuant to Act 57 of 2022 must be presented to the Tax Collector. This waiver request must be signed and dated by the taxpayer.

No waiver will be granted unless all five items below are checked off, all required supporting documents are attached, and full payment of the face value amount of the tax is attached.

TAX YEAR:

1. NAME:		2. TAX PARCEL NO.:	
3. ADDRESS:			
4. CITY:		5. STATE:	6. ZIP CODE:
7. PHONE NUMBER:		8. EMAIL:	
9. PROPERTY LOCATION:			

CONDITIONS FOR WAIVER – ALL FIVE ITEMS MUST BE CHECKED

- ☐ 1. I did not receive written notice of real estate taxes imposed by the following taxing district:
- ☐ County: _____
- ☐ Municipality: _____
- ☐ School District: _____
- ☐ 2. I am requesting a waiver of "additional charges," defined as any interest, fees, penalties, or charges accruing to, and in excess of, the face amount of the real estate tax as provided in the real estate tax notice.
- ☐ 3. I am filing this waiver request within twelve months of one of the following "qualifying events": (1) for purposes of real property, the date of transfer of ownership from the prior owner to me, or (2) for purposes of manufactured or mobile homes, either the date of transfer of ownership from the prior owner to me or the date a lease agreement commences for the original location or relocation of my mobile or manufactured home on a parcel of land not owned by me. The term "qualifying event" does not include the renewal of a lease for the same location.
- ☐ 4. I am attaching a true and complete copy of one of the following: (1) the deed showing the date of the transfer of real property from the prior owner to me, (2) the title following my acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance, or (3) an executed lease agreement between me and the owner of a parcel of land on which my mobile or manufactured home will be situated showing the date the lease commences.
- ☐ 5. I am attaching full payment of the face value amount of the real estate tax on the tax notice without the additional charges.

I DECLARE UNDER PENALTY OF PERJURY AS MORE FULLY SET FORTH IN 18 PA. C.S. § 4904 THAT I HAVE NOT RECEIVED MY TAX NOTICE AND THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:

Signature _____

Date _____

FOR TAX COLLECTOR USE ONLY

Real Estate Tax due with penalty:	County:	Municipal:	Total:	School:
Real Estate Tax paid with waiver request:	County:	Municipal:	Total:	School:
Penalty/Fees waived:	County:	Municipal:	School:	

BOROUGH OF _____

_____ COUNTY, PENNSYLVANIA

ORDINANCE NO. _____

AN ORDINANCE OF THE BOROUGH OF _____, _____ COUNTY, COMMONWEALTH OF PENNSYLVANIA, AMENDING _____ OF THE BOROUGH'S CODE OF ORDINANCES BY ADDING A NEW [PART / CHAPTER / SECTION] _____ EFFECT OF FAILURE TO RECEIVE REAL ESTATE TAX NOTICE PURSUANT TO ACT 57 OF 2022; REPEALING PRIOR INCONSISTENT ORDINANCES AND PARTS OF ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND CONTAINING AN EFFECTIVE DATE.

WHEREAS, the Borough Council of the Borough of _____ has adopted certain provisions related to the subject matter of taxation at Chapter ____ Taxation of the Borough's Code of Ordinances; and

WHEREAS, by Act 57 of 2022 (Act of Jul. 11, 2022, P.L. 701, No. 57), the Pennsylvania General Assembly requires local taxing districts, like the Borough, to adopt an ordinance within 90 days of the effective date of Act 57 of 2022 requiring a tax collector to waive certain "additional charges", as defined under Act 57 of 2022, for real estate taxes beginning in the first tax year after the effective date of Act 57 of 2022, provided certain conditions are met by the taxpayer; and

WHEREAS, the Borough Council of the Borough of _____ hereby adopts this ordinance in compliance with Act 57 of 2022, and believes it to be in the best interest of the Borough to do so.

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Borough Council of the Borough of _____ as follows:

SECTION 1.

Chapter ____ Taxation of the Borough's Code of Ordinance is hereby amended by adding a new [part, chapter, section], _____ Effect of Failure to Receive Real Estate Tax Notice, with the following provisions:

_____ EFFECT OF FAILURE TO RECEIVE REAL ESTATE TAX NOTICE

A. As provided in section 7 of the Local Tax Collection Law, 72 P.S. § 5511.7, except as set forth in section B of this [Part/Chapter/Section], failure to receive notice shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his taxes as though he had received notice.

B. Waiver of additional charges pursuant to the Act of Jul. 11, 2022, P.L. 701, No. 57:

1. Pursuant to the Act of Jul. 11, 2022, P.L. 701, No. 57, the tax collector shall waive additional charges for real estate taxes beginning in the first tax year after the effective date of the Act of Jul. 11, 2022, P.L. 701, No. 57, if the taxpayer does all of the following:

- (a) provides a waiver request of additional charges to the tax collector in possession of the claim within twelve months of a qualifying event;
- (b) attests that a notice was not received;
- (c) provides the tax collector in possession of the claim with one of the following:

- (i) a copy of the deed showing the date of real property transfer; or
- (ii) a copy of the title following the acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance or a copy of an executed lease agreement between the owner of a mobile or manufactured home and the owner of a parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences; and

(d) pays the face value amount of the tax notice for the real estate tax with the waiver request.

2. Requests for waiver of additional charges pursuant to this section shall be made on a form provided by the Pennsylvania Department of Community and Economic Development, available upon request from the Borough, which form shall include a space for attestation by the taxpayer.

3. A taxpayer granted a waiver and paying real estate tax as provided in this subsection shall not be subject to an action at law or in equity for an additional charge, and any claim existing or lien filed for an additional charge shall be deemed satisfied.

4. A tax collector that accepts a waiver and payment in good faith in accordance with this [part / chapter / section] shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver.

5. As used in this [part /chapter /section], the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

(a) The term "additional charge" shall mean any interest, fee, penalty or charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice.

(b) The term "qualifying event" shall mean:

(i) For purposes of real property, the date of transfer of ownership.

(ii) For purposes of manufactured or mobile homes, the date of transfer of ownership or the date a lease agreement commences for the original location or relocation of a mobile or manufactured home on a parcel of land not owned by the owner of the mobile or manufactured home. The term does not include the renewal of a lease for the same location.

(c) The term "tax collector" shall mean a tax collector as defined in section 2 of the Local Tax Collection Law, 72 P.S. §5511.2, a delinquent tax collector as provided in section 26a of the Local Tax Collection Law, 72 P.S. § 5511.26a, the tax claim bureau or an alternative collector of taxes as provided in the Real Estate Tax Sale Law, 72 P.S. §5860.101, et seq., an employee, agent or assignee authorized to collect the tax, a purchaser of claim for the tax or any other

person authorized by law or contract to secure collection of, or take any action at law or in equity against, the person or property of the taxpayer for the real estate tax or amounts, liens or claims derived from the real estate tax.

SECTION 2.

Any and all other ordinances or parts of ordinances in violation or in conflict with the terms, conditions and provisions of this ordinance are hereby repealed to the extent of such irreconcilable conflict.

SECTION 3.

The terms, conditions and provisions of this ordinance are hereby declared to be severable, and, should any portion, part or provision of this ordinance be found by a court of competent jurisdiction to be invalid, non-enforceable or unconstitutional, the Council hereby declares its intent that the ordinance shall have been enacted without regard to the invalid, non-enforceable, or unconstitutional portion, part or provision of this ordinance.

SECTION 4.

This ordinance shall become effective at the earliest time permitted under Pennsylvania law.

ORDAINED and ENACTED an ordinance of the Borough of _____ this
_____ day of _____, 2022.

BOROUGH OF _____:

_____, COUNCIL PRESIDENT

ATTEST:

BOROUGH SECRETARY

Approved this _____ day of _____, 2022

_____, MAYOR

This is a sample ordinance. We suggest that it be modified, as appropriate, to fit the needs of your borough. We also suggest that all proposed ordinances be reviewed by your solicitor. Although this is a sample of ordinance which has been adopted by other municipalities, the Association cannot assume responsibility for ensuring their legality. We are pleased to provide this service free of charge to our members. If we can be of further assistance, please do not hesitate to contact us: PENNSYLVANIA STATE ASSOCIATION OF BOROUGHES, 2941 North Front Street, Harrisburg, PA 17110. 717-236-9526.