

**BOROUGH OF ALBURTIS  
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 574

(Duly Adopted October 12, 2022)

AN ORDINANCE REQUIRING THE WAIVER, UNDER CERTAIN CIRCUMSTANCES, OF ADDITIONAL CHARGES FOR THE LATE PAYMENT OF REAL ESTATE TAXES BY PROPERTY OWNERS WHO RECENTLY ACQUIRED THEIR PROPERTY AND DID NOT RECEIVE A TAX NOTICE, AS REQUIRED BY ACT 57 OF 2022.

**WHEREAS**, the Borough of Alburtis (“**Borough**”) is a taxing district as defined in the Local Tax Collection Law, 72 PA. STAT. ANN. § 5511.1 *et seq.*; and

**WHEREAS**, the Borough assesses real estate taxes each fiscal year (calendar year) and issues tax notices (bills) to property owners accordingly, which provide for payment of either the discount, face, or penalty amount depending on the date when payment is made; and

**WHEREAS**, certain penalties and other additional charges may be imposed if the real estate taxes are not paid before the end of the “face amount” time period; and

**WHEREAS**, from time to time there may be errors or delays with the distribution and/or delivery system of real estate tax bills, and property owners may not receive their real estate tax bills or do not receive them in sufficient time to be able to pay them before the end of the “face amount” time period; and

**WHEREAS**, under the Local Tax Collection Law, the failure of a taxpayer to receive a tax notice generally does not relieve the taxpayer from the payment of the taxes imposed and the taxpayer is charged with his/her taxes (including penalties and other additional charges) as though the notice had been received; and

**WHEREAS**, the Pennsylvania General Assembly has determined that a property owner who recently acquired a property should not be required to pay additional charges in excess of the face amount of the taxes on the property if the tax bill was not received and the property owner properly requests relief and pays the face amount of the tax within twelve (12) months after acquiring the property; and

**WHEREAS**, Act 57 of 2022 amended section 7 of the Local Tax Collection Law, 72 PA. STAT. ANN. § 5511.7, to require, among other things, that taxing districts require their tax collectors to waive additional charges when real estate tax bills are not received by a taxpayer, provided the taxpayer qualifies for the relief and complies with certain requirements; and

**WHEREAS**, Borough Council desires to satisfy its obligations under Act 57 of 2022, and also treat any tax notice received later than ten (10) days before the end of the face time period as if it had not been received at all;

**NOW, THEREFORE**, be it **ORDAINED** and **ENACTED** by the Borough Council of the Borough of Alburtis, Lehigh County, Pennsylvania, as follows:

**SECTION 1.** Chapter 81 of the Codified Ordinances (relating to Real Property Tax) is amended by adding the following new Article III:

**Article III — Failure to Receive Tax Notice  
By a Person Who Recently Acquired a Taxable Property**

**§ 81-301 Definitions.**

For purposes of this Article, the terms defined in this Section shall have the meanings indicated, whether with or without initial capital letters, unless the context in which they are used clearly indicates a different meaning:

(a) **Additional Charge.** 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) **Qualifying Event.** The term “qualifying event” shall mean:

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

(2) 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) **Tax Collector.** The term “tax collector” shall mean each of the following:

(1) The duly elected or appointed Tax Collector of the Borough.

(2) The Lehigh County Tax Claim Bureau or an alternative collector of taxes as provided in the Real Estate Tax Sale Law, 72 PA. STAT. ANN. § 5860.101 *et seq.*

(3) An employee, agent, or assignee authorized to collect the Borough real estate tax.

(4) A purchaser of claim for the Borough real estate tax.

(5) 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.

(d) **Taxpayer.** The term “taxpayer” shall mean a person obligated to pay Borough real estate taxes with respect to a particular property.

### **§ 81-302 Waiver of Additional Charges.**

Each tax collector shall waive additional charges for the late payment of Borough real estate taxes for a particular property and tax year, if the taxpayer does all of the following:

(a) Provides a request for waiver of additional charges to the tax collector in possession of the claim within twelve (12) months after a qualifying event with respect to the particular property.

(b) Attests that a real estate tax notice was not received for that property and tax year. For purposes of this Article, a tax notice which was not received until after the date ten (10) days before the end of the “face amount” period for the tax shall be treated as if it was never received, and the taxpayer may properly attest in that situation that the notice was not received.

(c) Provides the tax collector in possession of the claim with one of the following:

(1) a copy of the deed showing the date of real property transfer; or

(2) 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.

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

### **§ 81-303 Waiver and Attestation Form.**

A taxpayer shall use the standardized form developed by the Pennsylvania Department of Community and Economic Development (available from the Borough) for purposes of submitting the waiver request and attestation under § 81-302.

**§ 81-304 Taxpayer Relief.**

A taxpayer granted a waiver and paying real estate tax as provided in this Article 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.

**§ 81-305 Tax Collector Liability.**

A tax collector who grants a waiver and accepts payment in good faith in accordance with this Article shall not be personally liable for any amount due or arising from the real estate tax that is the subject of the waiver.

**§ 81-306 Effective Date.**

This Article shall apply to additional charges with respect to Borough real estate taxes assessed for calendar year 2023 or any later year.

**SECTION 2.** The Borough Manager shall send a copy of this Ordinance to the Borough Tax Collector by December 31, 2022.

**DULY ORDAINED** and **ENACTED** by the Borough Council of the Borough of Albur-  
tis, this 12<sup>th</sup> day of October, 2022, in lawful session duly assembled.

BOROUGH COUNCIL  
BOROUGH OF ALBURTIS

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Ronald J. DeIaco, President

Attest:

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Sharon Trexler, Borough Manager

**AND NOW**, this 12<sup>th</sup> day of October, 2022, the above Ordinance is hereby AP-  
PROVED.

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Kathleen Palmer, Mayor