



RESOLUTION _____ OF 2022

Whereas, the County of Fayette, a Fourth Class Political Subdivision of the Commonwealth of Pennsylvania, does levy a millage rate for general tax purposes against the assessed value of real property; and

Whereas, pursuant to Act 57 of 2022, the Local Tax Collection Law (LTCL), as amended in Section 7 of said LTCL, effective October 11, 2022, require the taxing body to adopt a Resolution within ninety (90) days of the effective date of the Act, for compliance: and

Whereas, the County utilizes local elected Tax Collectors for the collection of said real estate taxes, as well as the County Treasurer; and,

Whereas, Section 7 of the LCTL, as amended, now addresses the effect of a taxpayer failing to receive the tax notice for assessed real estate taxes, by providing new homeowners the opportunity to request a waiver from the property tax penalty charges if they did not receive a tax notice within the first year of owning a property; and,

Whereas, the homeowner will pay the full amount of the property taxes due and by presenting an affidavit and copy of their deed to prove the date of purchase, they will be eligible for relief under the amended laws.

RESOLVED by the Board of Commissioners as follow: Fayette County does hereby this date direct that Local Elected Tax Collectors shall abide by the Act 57 of 2022 requirements and procedures with respect to penalty payments for County Real Estate taxes.

Attest: _____

Dave Lohr, Chairman

Date: _____

Vincent A. Vicites, Vice Chair

Scott Dunn, Second Vice Chair