

**BENDERSVILLE BOROUGH, ADAMS COUNTY, PENNSYLVANIA**

**RESOLUTION NO. 2020- 2**

**A RESOLUTION OF THE BOROUGH OF BENDERSVILLE, ADAMS COUNTY,  
PENNSYLVANIA, AMENDING AND SUPPLEMENTING THE BOROUGH OF  
BENDERSVILLE TAX COLLECTION POLICY**

**RECITALS**

**WHEREAS**, the Borough of Bendersville, Adams County, Pennsylvania, (the “Borough”) is a municipal corporation organized and existing under the laws of the Commonwealth of Pennsylvania (the “Commonwealth”); and

**WHEREAS**, the Borough is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*

**WHEREAS**, a novel coronavirus (now known as “COVID-19”) emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

**WHEREAS**, on March 11, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

**WHEREAS**, the Governor’s Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged all political subdivisions in Pennsylvania to “act as necessary to meet the current exigencies;” and

**WHEREAS**, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged “social distancing” measures to prevent the spread of COVID-19; and

**WHEREAS**, the Federal Government has extended the deadline for filing federal taxes for a period of 90 days until July 15, 2020, due to the economic impact of COVID-19; and

**WHEREAS**, the Bendersville Borough Council recognizes that the finances of many taxpayers of Bendersville will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

**WHEREAS**, the Borough has statutory discretion to impose penalties for late payment of taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10; and

**WHEREAS**, the Borough established a ten percent (10%) penalty fee for taxpayers who fail to make payment within four months of the tax notice and a two percent (2%) discount for taxpayers who pay within two months of the tax notice; and

**WHEREAS**, the Borough desires to mitigate the economic impact of COVID-19 on Borough taxpayers by using its statutory discretion to reduce penalties for late tax payments and by extending the 2% discount for a period of sixty days for payments related to taxable year 2020.

**BE IT RESOLVED** by the Borough Council of Bendersville Borough, Adams County, Pennsylvania, and it is hereby ENACTED AND RESOLVED by the authority of the same, as follows:

**SECTION 1.** The foregoing Recitals to this Resolution No. \_\_\_\_\_ are incorporated herein and made a part hereof.

**SECTION 2.** All provisions of Previous Ordinances or Resolutions establishing discount and penalty percentages are incorporated herein and made a part hereof.

**SECTION 3.** A tax payment shall be considered “late” if not paid within four (4) months of the tax notice. For taxable year 2020 only, all late tax payments received by October 31, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer’s tax liability. All late 2020 tax payments received after October 31, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer’s tax liability.

**SECTION 4.** All tax payments for taxable year 2020 received by June 30, 2020, shall receive a two percent (2%) discount of the tax liability. This discount shall not be applied in addition to the two percent (2%) discount for tax payments within sixty days of the tax notice. Therefore, the maximum discount a taxpayer may receive for taxable year 2020 is two percent (2%) for any payment received by June 30, 2020.

**SECTION 5.** For payments related to tax years other than 2020, the Borough tax collector is directed to apply the 10% penalty for late payments.

**SECTION 6.** All provisions of previous ordinances or resolutions which are contrary to this Resolution are expressly repealed.

**SECTION 7.** Except as amended herein, all other provisions of the BOROUGH ORDINANCE ESTABLISHING DISCOUNT AND PENALTY PERCENTAGES shall remain in full force and effect for taxable year 2020.

**SECTION 8.** If any word, phrase, sentence, part, section, subsection, or other portion of this Resolution or any application thereof to any person or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall be severable and the

remaining provisions of this resolution and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

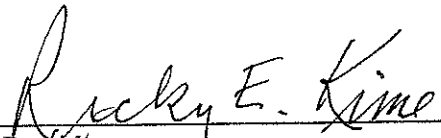
**SECTION 9.** This Resolution shall take effect in accordance with law.

**IN WITNESS WHEREOF**, the present Resolution has been duly enacted, this 28<sup>th</sup> day of April, 2020.

ATTEST:

Bendersville Borough Council

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
President

(SEAL)