

LUZERNE COUNTY

ORDINANCE NO. 2020-_____

**AN ORDINANCE OF THE LUZERNE COUNTY COUNCIL ALLOWING FOR THE
REDUCTION OF THE PENALTY PERIOD FEES FOR THE 2020 LUZERNE COUNTY
REAL ESTATE TAXES**

WHEREAS, a novel coronavirus (now known as "SARS CoV-2") emerged in Wuhan, China which began infecting humans in December 2019 and has since spread throughout the world including the United States; and

WHEREAS, SARS CoV-2 is known to have the potential to cause Coronavirus Disease 2019 (COVID-19) in humans; and

WHEREAS, the Centers for Disease Control and Prevention ("CDC") has declared COVID-19 a "public health emergency of international concern" and the U.S. Department of Health and Human Services ("HHS") Secretary has declared that COVID-19 creates a public health emergency; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 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 COVID-19 under the authority of 35 Pa.C.S. §§ 7101, et seq. that authorized the suspension of certain procedures and formalities prescribed by law and urged counties to "act as necessary to meet the current exigencies;" and

WHEREAS, Section 7501 of the Pennsylvania Emergency Management Services Code (35 Pa.C.S. § 7501) authorizes Luzerne County to declare a disaster emergency "upon the finding a disaster has occurred or is imminent;"

WHEREAS, pursuant to the Luzerne County Home Rule Charter Section at section 4.07(B)(6), the Luzerne County Manager declared a state of emergency; and

WHEREAS, Luzerne County Council recognizes the potential financial hardship the COVID-19 virus is having on the citizens of Luzerne County; and

WHEREAS, PA LOCAL TAX COLLECTION LAW Act of May. 25, 1945, P.L. 1050, No. 394 Section 10 states: All taxpayers, who shall fail to make payment of any such taxes charged against them for four months after the date of the tax notice, shall be charged a penalty of up to ten per centum; and

WHEREAS, the current Face period for the collection of real estate taxes is scheduled to end on Wednesday, June 17, 2020; and

WHEREAS, Luzerne County Council believes it is in the best interests of the citizens to eliminate the 10 % Penalty for the collection of Luzerne County's share of the real estate taxes to be collected from June 18, 2020 until December 31, 2020.

NOW THEREFORE, BE IT ORDAINED, that the Luzerne County Council, hereby authorizes the reduction of the Penalty Fee per centum from 10% to 0% for the collection of 2020 Luzerne County Real Estate Taxes from June 18, 2020 until December 31, 2020.

This ordinance will not extend the previously set Rebate and Face Periods of Tax Collection and shall expire on December 31 2020.

Adopted by Luzerne County Council on March ____, 2020.

LUZERNE COUNTY COUNCIL

By: _____

Tim McGinley, Chair

Attest: _____

Sharon Lawrence, Clerk of Council

By: _____

Chris Perry, Vice-Chair