

**From:** [Houck, Linda McClosky](#)  
**To:** [Luzerne County Council Members](#)  
**Cc:** [vid; DeLuca, Vito](#); [Lawrence, Sharon](#); [Crocamo, Romilda](#)  
**Subject:** Discount rate 2020 taxes resolution  
**Date:** Monday, April 27, 2020 9:10:31 PM  
**Attachments:** [Discount Fee Resolution April 2020.pdf](#)

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Council,

As noted in an email earlier today, I will ask at tomorrow's meeting for a reconsideration of the ordinance passed last week that extended the face value tax payment date to August 18, 2020. This request is based on the plain language of Act 15 that provides either for the extension of the discount period to a date no later than August 31, or for the waiving of penalties through December 31.

In place of that ordinance, I ask you to consider the attached resolution that would extend the discount period to August 31, 2020. This would provide more of an incentive for payment of taxes with savings before the end of August than the ordinance does without the discount. Many counties in the Commonwealth have already implemented extended discount rates, and Luzerne County residents should be given the same consideration as those in neighboring counties, particularly since our county has been severely impacted by the COVID-19 virus.

I present the attached resolution for your consideration; Act 15 does not require action by ordinance for this to be effected.

Thank you for your consideration of this proposal.

Linda Houck

**No. 2020-05**  
**ORDINANCE**

***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 August 18, 2020.

Thirty (30) days prior to August 18, 2020, the Council will revisit the Ordinance and re-evaluate the date of August 18, 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 April 21, 2020.

ROLL CALL VOTE (11-0)

YES: Griffith, Haas, Houck, McDermott, McGinley, Perry, Radle, Saidman, Schnee, SJ Urban and Vough

LUZERNE COUNTY COUNCIL

By: \_\_\_\_\_  
Tim McGinley, Chair

Attest: \_\_\_\_\_  
Sharon Lawrence, Clerk of Council

By: \_\_\_\_\_  
Chris Perry, Vice-Chair

**COUNTY COUNCIL**  
**OF**  
**LUZERNE COUNTY, PENNSYLVANIA**

**RESOLUTION R-2020-\_\_\_\_\_**

***A Resolution of the Luzerne County Council Extending the Deadline for the Collection of County Property Taxes at the Prescribed Discount Rate no later than August 31 2020, pursuant to Act 15 of 2020***

**WHEREAS**, on April 20, 2020, the Governor of Pennsylvania signed into law Act 15 of 2020, authorizing Pennsylvania counties and local municipalities to extend the deadlines established by the Local Tax Collection Law for the payment of real estate taxes at the discount and face value; and

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

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

**WHEREAS**, Luzerne County Council believes it is in the best interests of the citizens to extend the discount period for the collection of Luzerne County's share of the real estate taxes to be collected from April 18, 2020 until August 31, 2020.

**WHEREAS**, pursuant to authority granted by Act 15 of 2020, the Luzerne County Council wishes to extend the deadline for the payment of the 2020 County taxes at Discount from April 17, 2020 to August 31 2020; and

**NOW THEREFORE, BE IT RESOLVED**, by the Luzerne County Council that, **for calendar year 2020 only**, the 2% Discount Period Fee associated with the 2020 Luzerne County Real Estate Taxes, with a due date of April 17, 2020, be hereby extended to August 31, 2020.

**IN WITNESS WHEREOF**, the present Resolution has been duly adopted this \_\_\_\_\_ day of April 2020, in duly advertised and convened public session

This Resolution will become effective upon adoption

Adopted by Luzerne County Council on April \_\_\_\_\_, 2020.

**LUZERNE COUNTY COUNCIL**

By: \_\_\_\_\_

Tim McGinley, Chair

Attest: \_\_\_\_\_

Sharon Lawrence, Clerk of Council

By: \_\_\_\_\_

Chris Perry, Vice-Chair

YEAS      NAYS

Walter Griffith  
Harry Haas  
Linda Houck  
LeeAnn McDermott  
Tim McGinley  
Chris Perry  
Kendra Radle  
Sheila Saidman  
Robert Schnee  
Stephen Urban  
Matt Vough