

LUZERNE COUNTY

ORDINANCE NO. 2020-_____

**AN ORDINANCE OF THE LUZERNE COUNTY COUNCIL AMENDING ORDINANCE
2020-05 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, the Governor's Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, which was extended on June 3, 2020 for 90 days, 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, 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, Luzerne County Council adopted Ordinance 2020-05 on April 21, 2020, which provided for the reduction of the penalty fee from 10% to 0 %, for the collection of Luzerne County Real Estate Taxes with a review of Ordinance 2020-05 in thirty days prior to August 18 2020; and

WHEREAS, Governor Wolf extended the Eviction and Foreclosure Executive Order that suspends Act 6 and 91 until August 31 2020; and

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

WHEREAS, Luzerne County residents and businesses have suffered a loss of wages and jobs during this crisis, and will need additional time to recover and reopen their businesses to full capacity due to the impact of the emergency;

NOW THEREFORE, BE IT ORDAINED, that the Luzerne County Council, hereby authorizes the amendment of Ordinance 2020-05 for the reduction of the Penalty Fee per centum from 10% to 0% for the collection of 2020 Luzerne County Real Estate Taxes from August 18, 2020 until December 31, 2020.

This ordinance will not extend the previously set Rebate and Face Periods of Tax Collection and applies only to Luzerne County Real Estate taxes, shall expire on December 31, 2020.

The Luzerne County Manager is hereby directed to inform Luzerne County Tax Claim, Tax Collectors and property owners, in writing, no sooner than 5 days after adoption, and no later than 15 days, of this ordinance of the reduction of the penalty fee requirement.

This Ordinance will become effective 15 days after adoption

Adopted by Luzerne County Council on July ____, 2020.

LUZERNE COUNTY COUNCIL

By: _____

Tim McGinley, Chair

Attest: _____

Sharon Lawrence, Clerk of Council

