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RESOLUTION 2020- 10

A Resolution of the Dauphin County Board of County Commissioners adopting a real estate tax deferment of interest and penalties associated with real estate taxes levied and due upon tax parcels within Dauphin County pursuant to the Third Class County Code, The Local Tax Enabling Act, 53 P.S. § 6924.101, et seq., and the General Local Government Code, 53 Pa.C.S.A. § 8573.

WHEREAS, there has been a Proclamation of Disaster Emergency by the Commonwealth of Pennsylvania on March 6, 2020, pursuant to the Emergency Management Services Code, 35 Pa.C.S. § 7101. et seq., based upon the imminent threat of the COVID-19 (novel coronavirus) outbreak; and

WHEREAS, the Governor has ordered by and through such Proclamation the closure of all schools and non-essential businesses; and

WHEREAS, the Governor has further urged all governing bodies and executive officers of all political subdivisions affected by this emergency to act as necessary to meet the current exigencies as legally authorized under this Proclamation (see attached hereto as if set forth in full herein); and

WHEREAS, the Commissioners of the County of Dauphin recognize that in this time of mandatory business closures wherein many constituents, residents, and taxpayers in Dauphin County are without their livelihoods that it is incumbent upon the County of Dauphin to assist those who have been economically displaced by this disaster; and

WHEREAS, nothing herein shall be construed as to effect or modify any existing tax levied upon real estate within Dauphin County, nor shall it be intended to effect the existence of any past due taxes, penalties, or interest thereon for real estate taxes owing prior to date of this Resolution. This is prospective only and applies to the 2020 Real Estate Tax Notice for the County of Dauphin only.

WHEREAS, this Resolution <u>does not and cannot</u> effect the tax remittance period for any local municipality, school district, municipal library, municipal fire protection, nor does it change the remittance period for County Library taxes. It *only* effectuates change to the remittance period of County Real Estate Taxes due during the Annual Bill Type periods.

AND BE IT FURTHER DIRECTED that the Commissioners of the County of Dauphin do not direct any change to the current County Tax Payment Schedules for Interim 1 Bill Types or Interim 2 Bill Types. Those payment periods shall remain as previously set by resolution, ordinance, statute, or such other lawful agency regulations or code.

DELEGATION– the appropriate County Officials are authorized and directed to take such actions as are necessary to effectuate this Resolution.

NOW AND THEREFORE, the Commissioners of the County of Dauphin hereby direct that the County Tax Office, the County Tax Claim Bureau, the Office of the County Treasurer to waive any and all calculations of interest or penalties thereon for the late payment of County real estate taxes through December 31, 2020.

SEVERABILITY– If any provision, sentence, clause, or section or part of this Resolution or the application thereof to any person or entity or circumstance is for any reason found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this Resolution. It is hereby declared by the Commissioners of the County of Dauphin that this Resolution would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part hereof had not been included herein.

AUTOMATIC SUNSET— This Resolution and the performance of any part hereof shall automatically sunset on January 1, 2021.

ADOPTED this ____ day of March, 2020, by the Board of Commissioners of the County of Dauphin, Pennsylvania, in lawful session duly assembled.

Board of Commissioners of Dauphin County, Pennsylvania

ATTEST:

Chad-Saylor, Chief Clerk

Motion passed unanimously.

Jeff Haste, Chairman

Mike Pries, Vice Chairman

George P. Hartwick III, Secretary