BOROUGH OF DAUPHIN Dauphin County, Pennsylvania

RESOLUTION 2020-05

A RESOLUTION OF THE DAUPHIN BOROUGH COUNCIL ADOPTING A REAL ESTATE TAX DEFERMENT OF INTEREST AND PENALTIES ASSOCIATED WITH REAL ESTATE TAXES LEVIED AND DUE UPON TAX PARCELS WITHIN THE BOROUGH OF DAUPHIN, 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 of Pennsylvania 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; and

WHEREAS, the Council of the Borough of Dauphin recognizes 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 Borough 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 the Borough of Dauphin, 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 Borough of Dauphin only.

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

NOW, THEREFORE, the Dauphin Borough Council hereby directs that the Borough Tax Collector waive any and all calculations of interest or penalties thereon for the late payment of 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 Council of the Borough 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.

Resolved this 23rd day of April , 2020, by Council for the Borough of Dauphin, Dauphin County, Pennsylvania.

ATTEST

BOROUGH OF DAUPHIN

Secretary (Acting)

David Grbich, President