



OFFICE OF THE  
**Commissioners**

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Theodore W. Tharan  
Commissioner

Wayne R. Brosius  
Commissioner

C. Edward Heasley  
Commissioner

Mindy L. Frampton  
Chief Clerk

**COUNTY OF CLARIOIN RESOLUTION NO. 15 of 2022**

**RESOLUTION TO IMPLEMENT ACT 57 OF 2022  
PROPERTY TAX PENALTY WAIVER PROVISIONS**

**A RESOLUTION** of the Board of Commissioners of Clarion County to implement Act 57 of 2022.

WHEREAS, Act 57 of 2022, amending the Local Tax Collection Law, was signed by Governor Wolf on July 11, 2022, and takes effect on October 10, 2022; and

WHEREAS, Act 57 of 2022 requires taxing districts that impose taxes on the assessed value of real property to adopt a resolution or ordinance within ninety days of the effective date of the act, or not later than January 9, 2023, directing the tax collector to waive additional charges for real estate taxes in certain situations; and

NOW, BE IT RESOLVED, that the Tax Collector of Clarion County shall comply with the provisions of Act 57 and this resolution for tax years beginning on or after January 1, 2023.

**DEFINITIONS:** The following words and phrases shall have the meanings given to them within this resolution unless the context clearly indicates otherwise:

1. "Additional charge" shall mean any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice.
2. "Qualifying event" shall mean:
  - a. For the purposes of real property, the date of transfer of ownership.
  - b. For manufactured or mobile homes, the date of transfer of ownership, or the date a lease agreement commences for the original location or relocation of a mobile or manufactured home on a parcel of land not owned by the owner of the mobile/manufactured home. The term does not include the renewal of a lease for the same location.
3. "Tax collector" shall mean the elected tax collector for Clarion County, any authorized or designated delinquent tax collector, Clarion County Tax Claim Bureau, or any alternative collector of taxes as provided for in the Act of July 7, 1947, P.L. 1368, No. 542, known as the "Real Estate Tax Sale Law," an employee, agent, or assignee authorized to collect the tax, a purchaser of claim for the tax or any other person authorized by law or contract to secure collection of, or take any action at law or in equity against the person or property of the taxpayer for the real estate tax or amounts, liens, or claims derived from the real estate tax.

**WAIVER:** The Tax Collector shall, for tax years beginning on and after January 1, 2023, grant a request to waive additional charges for real estate taxes if the taxpayer does all of the following:

1. Provides a waiver request of additional charges, on a form provided by the Pennsylvania Department of Community and Economic Development, to the Tax Collector in possession of the claim within twelve months of a qualifying event;

2. Attests that a tax notice was not received; and
3. Provides the Tax Collector in possession of the claim with one of the following:
  - a. A copy of the deed showing the date of real property transfer; or
  - b. A copy of the title following the acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance or a copy of an executed lease agreement between the owner of a mobile or manufactured home and the owner of a parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences; and
4. Pays the face value amount of the tax notice for the real estate tax with the waiver request.

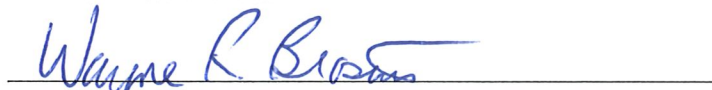
**TAX COLLECTOR LIABILITY:** A Tax Collector who in good faith accepts a waiver request and full payment of the face amount on real estate tax bill shall not be personally liable for any amount due or arising from the real estate tax that is the subject of the waiver request.

**APPROVED AND ADOPTED THIS 9<sup>th</sup> DAY OF NOVEMBER 2022.**

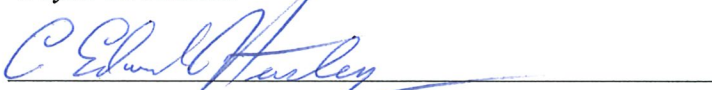
**COUNTY OF CLARION BOARD OF COMMISSIONERS**



Theodore W. Tharan



Wayne R. Brosius



C. Edward Heasley

Attest:



Mindy L. Frampton  
Chief Clerk