## BEFORE THE BOROUGH COUNCIL OF THE BOROUGH OF TRAPPE, MONTGOMERY COUNTY, PENNSYLVANIA

## **RESOLUTION NO. 2020-07**

## A Resolution of the Borough of Trappe Authorizing the Moving of the Discount Period for Real Estate Taxes

WHEREAS, On March 8, 2020, a widespread outbreak of Corona Virus (CoVID-19) occurred, affecting the residents of Montgomery County, causing severe suffering to persons of Montgomery County and has overwhelmed first responders, healthcare providers and businesses within Montgomery County, necessitating the issuance of a Disaster Declaration by the Montgomery County Commissioners on March 8, 2020 and a Stay-at-Home order by the Governor on March 23, 2020; and

WHEREAS, The Pennsylvania Local Tax Collection Law (72 P.S. § 5511.1 et seq.) grants to municipalities such as Trappe Borough the authority to establish the rates of taxes and penalties on Real Estate taxes, including providing for the two (2) percent discount for those making payment of the whole amount thereof within two months after the date of the tax notice.; and

**WHEREAS**, 72 P.S. § 5511.13 requires that Tax Collectors hold open, in-person office hours in the period leading up the end of the discount period; and

**WHEREAS,** Given the Stay-at-Home order issued by the Governor, compliance with 72 P.S. § 5511.13 is both impractical and contrary to public health, as well as the financial burden now facing many residents as a result of the CoVID-19 crisis, Montgomery County has requested that all municipalities within the County consider moving the discount deadline; and

**WHEREAS**, the County has advised that municipalities may retroactively move the date of the issued tax notices in order to comport with the requirements of 72 P.S. § 5511.10; and

**WHEREAS,** Trappe Borough recognizes the need for moving the Real Estate Tax discount period;

**NOW THEREFORE BE IT RESOLVED** that, for the purposes of 72 P.S. § 5511.10 of the Local Tax Collection Law, the Borough Council of Trappe Township/Borough hereby establishes that the date of issued Real Estate Tax notices for 2020 is now April 1, 2020, with the discount period closing as of May 31, 2020.

**RESOLVED** this 7th day of April, 2020, by the Borough Council of the Borough of Trappe, Montgomery County, Pennsylvania.

ATTEST:	TRAPPE BOROUGH COUNCIL:
Tamara D. Twardowski, Municipal Secretary	Phil Ronca, Council President
	Approved this 7th day of April, 2020
	Matthew G. Wismer, Mayor