

BOARD OF COUNTY COMMISSIONERS
COUNTY OF CENTRE
COMMONWEALTH OF PENNSYLVANIA

RESOLUTION 9 OF 2020

A RESOLUTION OF THE COUNTY OF CENTRE, COMMONWEALTH OF PENNSYLVANIA,
AMENDING AND SUPPLEMENTING THE CENTRE COUNTY TAX COLLECTION POLICY

RECITALS

WHEREAS, The County of Centre, Commonwealth of Pennsylvania, (the “County”) is a county and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the “Commonwealth”); and

WHEREAS, The County is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*

WHEREAS, a novel coronavirus (now known as “SARS CoV-2” and also “COVID-19”) emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

WHEREAS, on March 11th, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

WHEREAS, the Governor’s Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6th, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *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, The Board of County Commissioners for Centre County (“Board”) issued a Declaration of Disaster Emergency on March 14th, 2020, recognizing the existence of a disaster emergency in Centre County due to COVID-19 (“County Declaration”); and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged “social distancing” measures to prevent the spread of COVID-19; and

WHEREAS, the Governor has extended his mandated closure and issued a state-wide stay at home order effective through April 30, 2020; and

WHEREAS, the Board further extended the County Declaration at a public meeting held March 31, 2020; and

WHEREAS, the Board recognizes that the finances of many taxpayers of Centre County will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

WHEREAS, The County has statutory discretion to impose penalties for late payment of taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10; and

WHEREAS, The County previously established a ten percent (10%) penalty fee for taxpayers who fail to make payment on the face due date, June 30 (“Face Date”), and a two percent (2%) discount for taxpayers who pay at least two months prior to the Face Date; and

WHEREAS, The County desires to mitigate the economic impact of COVID-19 on County taxpayers by using its statutory discretion to reduce penalties for late tax payments beyond the Face Date for a period of three months or until September 30, 2020.

WITNESSETH

BE IT RESOLVED by the County of Centre, Pennsylvania, by the Board, by the authority of the same, that the foregoing Recitals to this Resolution are incorporated herein and made a part hereof.

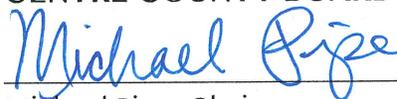
BE IT FURTHER RESOLVED that a tax payment shall be considered “late” if not paid within three (3) months of the Face Date. For taxable year 2020 only, all late tax payments received on or before September 30, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer’s tax liability. All late 2020 tax payments received after September 30, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer’s tax liability.

BE IT FURTHER RESOLVED that except as amended herein, all other provisions of County resolutions and/or procedures related to tax collection remain in full force and effect.

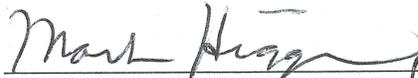
BE IT FURTHER RESOLVED that for all payments related to tax years other than 2020, tax collectors are directed to apply the ten percent (10%) penalty for late payments in accordance with prior policies and procedures.

ADOPTED this 7th day of April, 2020.

CENTRE COUNTY BOARD OF COMMISSIONERS



Michael Pipe, Chair

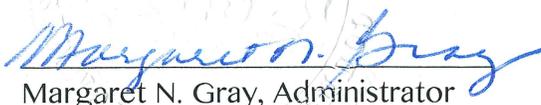


Mark Higgins, Commissioner



Steven G. Dershem, Commissioner

ATTEST:


Margaret N. Gray, Administrator