TOWNSHIP OF WEST EARL Lancaster County, Pennsylvania

RESOLUTION NO. <u>13-1020</u>

A RESOLUTION TO ESTABLISH PENALTIES FOR PAYMENT OF DELINQUENT REAL ESTATE TAXES FOR CALENDAR YEAR 2020

BE AND IT IS HEREBY RESOLVED by the Board of Supervisors of the Township of West Earl, Lancaster County, Pennsylvania, as follows:

Section 1. The Governor of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, pursuant to the Emergency Management Services Code, 35 Pa.C.S. §7101 et seq., based upon the imminent threat of COVID-19 (novel coronavirus) pandemic. The Governor subsequently issued an Order, later amended to include Lancaster County, directing all persons to stay at home to the maximum extent possible and ordering the closure of all non-life sustaining businesses. The Board of Supervisors recognizes that these actions, while necessary to fight the pandemic, have had and will have an economic impact on Township residents and property owners. It is the intent of the Board of Supervisors in adopting this Resolution to provide relief to its residents and property owners.

Section 2. The rate of penalty on the West Earl Township 2020 real estate tax is hereby established as 0% for all tax payments made after June 30, 2020, through payments received on or before November 30, 2020, and 10% for all payments received after November 30, 2020.

Section 3. Nothing in this resolution shall be construed to effect or modify any tax levied upon real estate within this Township, not shall it be construed to effect the existence of any past due taxes, penalties, or interest thereon for real estate taxes owing prior to the date of this Resolution, which is only in effect for 2020 real estate taxes.

Section 4. In the event any provision, section, sentence, clause or part of this Resolution shall be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or parts of this Resolution, it being the intent of the Board of Supervisors that the remainder of the Resolution shall be and shall remain in full force and effect.

Section 5. This Resolution shall take effect and be in force from and after its adoption by the Board of Supervisors of the Township of West Earl as provided by law.

 lawful session duly assembled.

TOWNSHIP OF WEST EARL Lancaster County, Pennsylvania

Attest:

Secreta

(Vice) Chairman

Board of Supervisors

[TOWNSHIP SEAL]