

Notice

Notice is hereby given that the Town Council of the Borough of Chambersburg, Franklin County, Pennsylvania, will hold a public hearing on the proposed Ordinance and consider for adoption and to vote upon an enactment of the Ordinance summarized below, at the regularly scheduled Chambersburg Town Council Meeting on February 13, 2023 at 7:00 p.m. at the Borough Office, 100 South 2nd Street, Chambersburg, Pennsylvania 17201.

AN ORDINANCE OF THE BOROUGH OF CHAMBERSBURG, FRANKLIN COUNTY, PENNSYLVANIA, AMENDING CHAPTER 264 OF THE CODE OF THE BOROUGH OF CHAMBERSBURG TO ESTABLISH A PROCEDURE FOR WAIVING ADDITIONAL CHARGES ASSESSED AGAINST A TAXPAYER WHO FAILS TO PAY THEIR REAL ESTATE TAXES IN A TIMELY MANNER DUE TO FAILURE TO RECEIVE NOTICE

WHEREAS, Section 1302 of the Borough Code (8 Pa. C.S.A § 101 *et seq.*) authorizes the Borough Council to levy taxes upon all real property within the Borough of Chambersburg (the “Borough”); and

WHEREAS, the Borough levies real estate taxes upon real property located in the Borough; and

WHEREAS, Section 5511.10 of the Local Tax Collection Law (72 P.S. § 5511.1 *et seq.*) authorizes the Borough to prescribe and penalties for untimely nonpayment of taxes levied; and

WHEREAS, Section 5511.7 of the Local Tax Collection Law requires the Borough tax collector to waive penalties assessed for the untimely nonpayment of real estate taxes when the taxpayer fails to receive a notice of the levied real estate taxes and satisfies the requirements set forth in Section 5511.7 of the Location Tax Collection Law; and

WHEREAS, the Pennsylvania Legislature has mandated that the Borough establish a procedure for the waiving of additional charges assessed against a taxpayer who fails to pay their real estate taxes in a timely manner due to a failure to receive notice.

NOW THEREFORE, BE IT ENACTED AND ORDAINED, by the Town Council of the Borough of Chambersburg, Franklin County, Pennsylvania, as follows:

SECTION 1. Article IV of Chapter 264 of the Code, entitled “Discounts and Penalties”, Section 264-30, entitled “Discount for full payment; penalty for late payment.” shall be amended to read as follows:

- A. All taxpayers subject to the payment of the real property and per capita taxes shall be entitled to a discount of 2% from the amount of such taxes upon making payment of the whole amount thereof within two months after the date of the tax notice, and all taxpayers who shall fail to make payment of such taxes charged against them for four months after the date of the tax notice shall be charged a penalty of 10%, which penalty shall be added to the taxes by the tax collector and be collected by him.

B. The Tax Collector for the Borough of Chambersburg shall waive additional charges for real estate taxes beginning in the 2023 tax year if a taxpayer satisfies all of the requirements set forth in 72 P.S. § 5511.7, as amended. The terms used in this Section shall have the meaning set forth in 72 P.S. § 5511, as amended.

SECTION 2. Repealer. All provisions of previous Borough Ordinances, which are contrary to this Ordinance, are expressly repealed.

SECTION 3. Savings Clause. In all other respects, the Borough Ordinances shall remain as previously enacted and ordained.

SECTION 4. Severability. The provisions of this Ordinance are severable, and if any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provision shall not affect or impair any remaining sections, clauses, or sentences of the same.

SECTION 5. Effective Date. This Ordinance shall be effective immediately.

Jamia L. Wright, Borough Secretary

BOROUGH OF CHAMBERSBURG
FRANKLIN COUNTY, PENNSYLVANIA

ORDINANCE NO. _____

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ENACTED, ORDAINED, AND APPROVED this _____ day of _____, 20_____.

Allen B. Coffman
President of Town Council

ATTEST:

Cindy Harr
Assistant Secretary of Town Council

Kenneth Hock
Mayor