RESOLUTION NO. 2020-05-12

A RESOLUTION IMPLEMENTING CERTAIN REAL PROPERTY TAX RELIEF PROVISION OF ACT 15 OF 2020

WHEREAS, on April 20, 2020, the Governor of the Commonwealth of Pennsylvania signed into law Act 15 of 2020 (the "Act") which, inter alia, amends Title 35 of the Pennsylvania Consolidated Statues (relating to Health and Safety) to confirm the authority of defined taxing districts, including counties, boroughs, and townships, to alter certain deadlines for the collection of real property tax;

WHEREAS, Section 5713(a)(2) of the Act, in particular, expressly authorizes each taxing district "to waive any fee or penalty otherwise associated with the late payment of the tax if paid in full by December 31, 2020;"

WHEREAS, should a taxing district elect to take such action, under Section 5713(b), it must "do so by delivering a resolution of the governing body to the tax collector for the taxing district within 30 days of the effective date of the subsection"; and

WHEREAS, the Borough Council has determined that it is in the best interest of the Borough of Indian Lake to provide its residents and taxpayers with real property tax relief in the manner above provided.

NOW, THEREFORE, BE IT RESOLVED, that the Council of the Borough of Indian Lake, hereby adopts this Resolution to waive any fee or penalty otherwise associated with the late payment of real property tax if paid in full by December 31, 2020 as permitted under Section 5713(a)(2) of Act 15 of 2020.

BE IT FURTHER RESOLVED, that a copy of this Resolution be delivered to the tax collector for the Borough of Indian Lake by no later than May 20, 2020 as required by Section 5713(b) of the Act.

ADOPTED this <u>12th</u> day of <u>May</u>, 2020 by the Council of the Borough of Indian Lake, Somerset County, Pennsylvania.

ATTEST

BOROUGH OF INDIAN LAKE

Borough Secretary

Council President