

**HUMMELSTOWN BOROUGH  
DAUPHIN COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023-R-13**

**RESOLUTION AUTHORIZING THE TAX COLLECTOR ACTING ON  
BEHALF OF THE BOROUGH OF HUMMELSTOWN TO ACCEPT AND  
APPROVE WAIVER REQUESTS PURSUANT TO ACT 57 OF 2024.**

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WHEREAS, the Borough of Hummelstown is a taxing district authorized to collect taxes pursuant to the Local Tax Collection Law, 72 P.S. §§ 5511.1 *et seq.*; *and*

WHEREAS, the Local Tax Collection Law imposes penalties upon taxpayers failing to remit the charges assessed within four months of the date of the tax notice. 72 P.S. § 5511.10(a); *and*

WHEREAS, the Local Tax Collection Law was amended on July 11, 2022 through the enactment of Act 57, Act of July 11, 2022, P.L. 701, No. 57, 72 P.S. § 5511.7 (“Act 57”), to provide taxpayers relief from penalties under certain circumstances; *and*

WHEREAS, Hummelstown Borough now wishes to authorize the tax collector to implement the provisions of Act 57 permitting the grant of waivers to certain taxpayers beginning with tax year 2024.

NOW, THEREFORE, the Borough Council of Hummelstown Borough, Dauphin County, Pennsylvania hereby RESOLVES as follows:

SECTION 1: AUTHORITY. The tax collector elected to collect the taxes in and for the Borough of Hummelstown is authorized to accept, review, and grant, in accordance with the standards set forth herein, waiver requests for the waiver of interest, fees, penalties, or charges accruing to and in excess of the face amount on municipal taxes imposed by the Borough of Hummelstown.

SECTION 2: STANDARD. A taxpayer is eligible to apply for a waiver of any interest, fee, penalty or charge accruing to and in excess of the face amount on real estate taxes, if the taxpayer does all of the following:

1. provides a waiver request of the additional charges to the tax collector in possession of the claim within twelve months of a qualifying event;
2. attests that the tax notice was not received;
3. provides the tax collector in possession of the claim with one of the following:
  - a. a copy of the deed showing the date of real property transfer; or

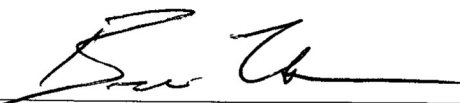
- b. a copy of the title following the acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance or a copy of an executed lease agreement between the owner of a mobile or manufactured home and the owner of a parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences; and
- 4. pays the face value amount of the tax notice for the real estate tax with the waiver request.
- 5. A qualifying event shall mean only the date of transfer of the subject real property or, for purposes of manufactured or mobile homes, the date of transfer of ownership or the date a lease agreement commences for the original location or relocation of a mobile or manufactured home on a parcel of land not owned by the owner of the mobile or manufactured home. The term does not include the renewal of a lease for the same location.

SECTION 3: EFFECT OF GRANT OF WAIVER: The grant of a waiver request by the tax collector will serve as a complete satisfaction of all charges due to Hummelstown Borough for the applicable tax year.


SECTION 4: EFFECTIVE DATE. The tax collector will begin accepting waiver requests on behalf of the Borough of Hummelstown for the 2024 tax year on January 1, 2024.

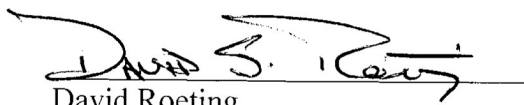
BE IT RESOLVED this 21 day of December, 2023, by the Borough Council of the Borough of Hummelstown, Dauphin County, Pennsylvania at its duly advertised public meeting.

**BOROUGH COUNCIL OF THE  
BOROUGH OF HUMMELSTOWN**

BY:   
Brian Foster,  
Borough Council President

**ATTEST:**

  
Theresa Eberly  
Borough Secretary

  
David Roeting  
Mayor