

MOUNT PLEASANT TOWNSHIP  
ADAMS COUNTY, PENNSYLVANIA

**ORDINANCE NO. 2022-1**

AN ORDINANCE OF MOUNT PLEASANT TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA, 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 3205 of the Second-Class Township Code (53 P.S. § 65101 *et seq.*) authorizes the Township Board of Supervisors to levy taxes upon all real property within Mount Pleasant Township (“Township”); and

**WHEREAS**, the Township levies real estate taxes upon real property taxable by law in the Township; and

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

**WHEREAS**, Section 5511.7 of the Local Tax Collection Law requires the Township 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 Township 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 Board of Supervisors of Mount Pleasant Township, Adams County, Pennsylvania, as follows:

**SECTION 1. Definitions.** As used in this Ordinance the following terms shall have the meanings indicated:

The terms used in this Chapter shall have the meaning set forth in 72 P.S. § 5511 as amended.

**SECTION 2: Waiver of Additional Charges.**

The Tax Collector for Mount Pleasant Township 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.

**SECTION 3. Repealer.** All provisions of previous Township Ordinances, which are contrary to this Ordinance, are expressly repealed.

**SECTION 4. Savings Clause.** In all other respects, the Township Ordinances shall remain as previously enacted and ordained.

**SECTION 5. 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 6. Effective Date.** This Ordinance shall be effective immediately.

**ENACTED, ORDAINED, AND APPROVED** this 22<sup>nd</sup> day of **December, 2022.**

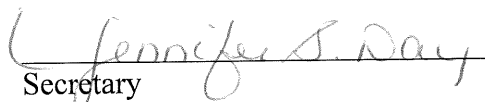
**TOWNSHIP OF MOUNT PLEASANT**

  
Chairman

  
Supervisor

  
Supervisor

Attest:

  
Secretary

