

**BOROUGH OF WAYNESBOORO, FRANKLIN COUNTY, PENNSYLVANIA**

**RESOLUTION NO. 2020-11**

**A RESOLUTION OF BOROUGH COUNCIL FOR THE BOROUGH OF  
WAYNESBORO, FRANKLIN COUNTY, PENNSYLVANIA, EXTENDING THE REAL  
PROPERTY TAX DISCOUNT PERIOD AND WAIVING PENALTIES IN  
ACCORDANCE WITH ACT 15 OF 2020**

**RECITALS**

**WHEREAS**, the Borough of Waynesboro, Franklin County, Pennsylvania, is a municipal corporation organized and existing under the laws of the Commonwealth of Pennsylvania (the “Commonwealth”); and

**WHEREAS**, the Borough of Waynesboro is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*; and

**WHEREAS**, on March 6, 2020, pursuant to Section 7301(c) of the Emergency Management Services Code, 35 Pa. C.S. § 7101, *et seq.*, Governor Tom Wolf issued a Proclamation of Disaster Emergency, proclaiming the existence of a disaster emergency across the Commonwealth of Pennsylvania as a result of the spread of coronavirus or COVID-19; and

**WHEREAS**, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic; and

**WHEREAS**, on March 13, 2020, President Donald J. Trump issued a Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak, pursuant to Sections 201 and 301 of the National Emergencies Act (50 U.S.C. § 1601, *et seq.*) and consistent with Section 1135 of the Social Security Act, as amended (42 U.S.C. § 1320b-5), finding and proclaiming that the COVID-19 outbreak in the United States constitutes a national emergency, beginning March 1, 2020; and

**WHEREAS**, Mayor Richard Starliper by Proclamation issued a Local Disaster Emergency on March 17, 2020, recognizing the existence of a disaster emergency in the Borough of Waynesboro due to COVID-19; and

**WHEREAS**, on April 20, 2020 Act 15 of 2020 was enacted, which Act provides authority for a taxing district to provide real property tax relief through the extension of the discount period and the waiver of penalties; and

**WHEREAS**, on April 22, 2020, the Franklin County Commissioners enacted Resolution 2020-05, which extended the discount period for all Franklin County real estate taxes through August 31, 2020, and waived any penalties associated with payments made prior to October 31, 2020; and

**WHEREAS**, Borough Council for the Borough of Waynesboro desires to mitigate the economic impact of COVID-19 on the Borough of Waynesboro’s taxpayers by extending the discount period and waiving penalties for payments related to taxable year 2020.

**NOW THEREFORE, BE IT RESOLVED**, that Borough Council for the Borough of Waynesboro in accordance with the authority set forth in Act 15 of 2020, provides the following real property tax relief:

**SECTION 1.** The foregoing recitals to this Resolution are incorporated herein and made a part hereof.

**SECTION 2.** For all real property tax payments for taxable year 2020, the two percent (2%) discount period shall be extended through August 31, 2020. This provision shall apply only prospectively. No discount will be retroactively provided for real estate payments made prior to this extension of the discount period.

**SECTION 3.** The time by which real property tax payments may be remitted without incurring a penalty shall be extended to October 31, 2020, provided that such extension shall only be applicable to real property taxes for 2020 which are paid in full by December 31, 2020.

**SECTION 4.** All provisions of previous resolutions or ordinances which are contrary to this Resolution are expressly repealed.

**SECTION 5.** A copy of this Resolution shall be provided to the tax collector for the Borough of Waynesboro by May 20, 2020.

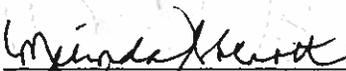
**SECTION 6.** If any word, phrase, sentence, part, section, subsection, or other portion of this Resolution or any application thereof to any person or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall be severable and the remaining provisions of this Resolution and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

**SECTION 7.** This Resolution shall take effect in accordance with law.

**DULY ADOPTED**, pursuant to the authority granted to Borough Council for the Borough of Waynesboro under the laws of the Commonwealth of Pennsylvania in lawful session duly assembled on the 22<sup>nd</sup> day of April, 2020.

**BOROUGH OF WAYNESBORO, FRANKLIN  
COUNTY, PENNSYLVANIA**

**ATTEST:**

  
\_\_\_\_\_  
Borough Secretary

  
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C. Harold Mumma, Council President