



CITY OF BETHLEHEM
OFFICE OF THE CITY SOLICITOR

INTER-OFFICE MEMORANDUM

To: Adam Waldron, Council President
From: Matthew J. Deschler, Assistant Solicitor
Re: Resolution setting real estate tax payment deadlines
Date: April 29, 2020

Enclosed is a draft resolution for Council's review and action as it deems appropriate. Please note that, pursuant to applicable law, for the resolution to take effect, it must be adopted by Council no later than May 20, 2020.

A handwritten signature in black ink that reads "Matthew J. Deschler".

Matthew J. Deschler
Assistant Solicitor

Cc: Eric Evans
W.A. Karras

RESOLUTION NO. _____

Resolution authorizing extension of time for payment of real estate taxes at discounted rate and without penalty pursuant to 35 Pa.C.S. §§ 5711 – 5713

WHEREAS, on April 20, 2020, in response to the ongoing financial hardship inflicted on the residents of the Commonwealth by the COVID-19 pandemic, the General Assembly enacted P.L. ____, No. 15, § 1.1, effective immediately, which provides, as codified at 35 Pa.C.S. § 5711 – 5713, with regard to the collection of any tax imposed by a taxing district on the assessed value of real property that would otherwise be due by December 31, 2020, such taxing district may, by majority vote of the taxing district’s governing body, collect the tax at the taxing district’s prescribed discount rate, if any, no later than August 31, 2020, and may also waive any fee or penalty otherwise associated with the late payment of the tax if paid in full by December 31, 2020; and

WHEREAS, any taxing district electing to establish the aforementioned deadlines pursuant to 35 Pa.C.S. § 5713 by which property owners may pay real estate taxes at a discounted rate or pay without penalty must do so by delivering a resolution of the governing body to the tax collector for the taxing district within 30 days of April 20, 2020; and

WHEREAS, the City of Bethlehem is a taxing district as defined by 35 Pa.C.S. § 5712.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Bethlehem that any taxes imposed on the assessed value of real property in the City which are otherwise due by December 31, 2020, shall be eligible for the City’s prescribed 2.00% discounted rate if paid in full on or before May 11, 2020; and

BE IT FURTHER RESOLVED, that all penalties and fees associated with the late payment of such taxes shall be waived if paid in full by August 10, 2020.

Sponsored by _____

ADOPTED by Council this _____ day of _____, 2020.

President of Council

ATTEST:

City Clerk