



CITY OF BETHLEHEM  
OFFICE OF THE CITY SOLICITOR

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INTEROFFICE MEMORANDUM

To: Michael G. Colón, President of Council  
From: John F. Spirk, Jr., Esq., City Solicitor  
Re: Act 57 of 2022 – Effect of Failure to Receive Tax Notice  
Date: December 13, 2022

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Act 57 of 2022, which took effect on October 10, 2022, amended the Local Tax Collection Law by directing the tax collector to waive additional charges for real estate taxes in certain qualifying situations, as defined by the act. The Act requires that that all municipalities, school districts, and counties that levy a real estate tax adopt a resolution or ordinance directing their tax collector to implement the Act's provisions for the tax years beginning on or after January 1, 2023. In order to comply with the provisions of the Act, the attached Resolution is being submitted for Council's consideration.

Please place this matter on City Council's agenda for review and appropriate action.

*John F. Spirk, Jr.*

John F. Spirk, Jr., Esq., Solicitor

Cc: J. William Reynolds, Mayor  
Eric R. Evans, Business Administrator  
Linnea Lazarchak, Director of Budget & Finance

**RESOLUTION NO. 2022-\_\_\_\_\_**

WHEREAS, Act 57 of 2022, which took effect October 10, 2022, requires all municipalities, school districts, and counties that levy a real estate tax to adopt a resolution or ordinance directing their tax collector to implement the Act's provisions for the tax years beginning on or after January 1, 2023;

WHEREAS, municipalities, school districts, and counties have from October 10, 2022 until January 9, 2023, to adopt a resolution or ordinance implementing Act 57 of 2022;

WHEREAS, Act 57 of 2022 directs the tax collector of municipalities, school districts, and counties to waive additional charges for real estate taxes in certain qualifying situations;

WHEREAS, to receive a waiver of additional charges for real estate taxes pursuant to Act 57 of 2022, a taxpayer must submit and satisfy all conditions as outlined in the Act 57 of 2022 - Request for Waiver of Additional Charges: Real Estate Taxes.

NOW THEREFORE BE IT RESOLVED by the Council of the City of Bethlehem that its tax collector is directed, pursuant to the mandates of Act 57 of 2022, to waive additional charges for real estate taxes in certain qualifying situations if written notice of real estate taxes imposed was not received, and if application for waiver is made within twelve (12) months from the following date:

1. For the purposes of real property, the date of transfer of ownership.
2. For 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 manufactured or mobile home on a parcel of land not owned by the owner of the manufactured or mobile home. The term does not include the renewal of a lease for the same location.

Sponsored by \_\_\_\_\_  
\_\_\_\_\_

ADOPTED by Council this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
President of Council

ATTEST:

\_\_\_\_\_  
City Clerk