

**RESOLUTION APPROVING THE WAIVER OF
REAL ESTATE TAX PENALTIES
BY THE BOROUGH OF LAKE CITY**

WHEREAS, on March 13, 2020, President Donald J. Trump declared a National Emergency as a result of the spread of the novel coronavirus disease known as COVID-19; and

WHEREAS, on March 6, 2020, Pennsylvania Governor Tom Wolf also declared an Emergency Disaster Declaration Emergency due to the spread of COVID-19; and

WHEREAS, on April 1, 2020, the Borough of Lake City, declared a Local State of Emergency, also in response to the COVID-19 outbreak; and

WHEREAS, the measures implemented in response to the COVID-19 outbreak and in response to the National Emergency and Pennsylvania Emergency Disaster Declaration has resulted in major disruptions to all aspects of life, including limitations on the availability of some local government services and operations, limitations on public gatherings, and self-isolation steps that have limited the ability of citizens to interact and conduct business with various local government offices; and

WHEREAS, state laws impose penalties obligations on taxpayers who fail to make timely payments of taxes, including:

P.S. Title 72 § 5511.10, which provides that any person who fails to pay any such tax within four months after the date of the tax notice shall be liable for and pay a penalty of 10% of the amount due;

WHEREAS, Act 15 authorizes the local governing authority to waive, the collection of penalties assessed as a result of a taxpayer's failure to comply with laws relating to taxation, where such failure was due to reasonable cause and not due to gross or willful neglect or disregard of the law; and

WHEREAS, the Borough of Lake City Council finds that the unique circumstances surrounding the COVID-National Emergency, Pennsylvania Emergency Disaster Declaration and the Borough of Lake City State of Emergency constitute due cause for failure to timely pay taxes within the timeframe described below;

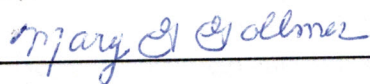
NOW, THEREFORE, BE IT RESOLVED, that the Borough of Lake City, Erie County, Commonwealth of Pennsylvania hereby approves the waiver of penalties on past due taxes subject to collection by the Borough of Lake City, where the original deadline for payment of such taxes fell/falls between July 1, 2020 and December 31, 2020.

BE IT FURTHER RESOLVED, that the waiver of penalties pursuant to this Resolution shall be valid through and including December 31, 2020, beginning on which date penalties shall accrue and be payable on any unpaid balance then due and owing.

BE IT FURTHER RESOLVED, that this Resolution shall become effective when passed and adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed.

PASSED AND ADOPTED by the Borough of Lake City, Erie County, Commonwealth of Pennsylvania this day of April 22, 2020.

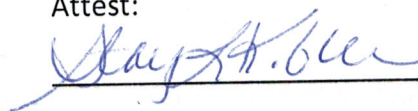
By:



Mary G. Gollmer

Council President

Attest:



Stacy L. Kibler

Borough Secretary