

RESOLUTION NO. 122-2020

WHEREAS, the County of Berks, Commonwealth of Pennsylvania, (the “County”) is a county and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the “Commonwealth”); and

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

WHEREAS, a novel coronavirus (now known as “SARS CoV-2”) emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

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

WHEREAS, the Governor’s Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6th, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged counties to “act as necessary to meet the current exigencies;” and

WHEREAS, the Berks County Board of County Commissioners issued a Declaration of Disaster Emergency on March 12th, 2020, recognizing the existence of a disaster emergency in the County due to COVID-19; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21st, 2020, and has urged “social distancing” measures to prevent the spread of COVID-19; and

WHEREAS, the Federal Government has extended the deadline for filing federal taxes for a period of 90 days until July 15th, 2020, due to the economic impact of the virus; and

WHEREAS, the Board of Commissioners recognizes that the finances of many County taxpayers have been and will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

WHEREAS, the County has statutory discretion to impose penalties for late payment of taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10; and

WHEREAS, the County has established a ten percent (10%) penalty fee for taxpayers who fail to make payment by September 1, 2020; and

WHEREAS, the County desires to mitigate the economic impact of COVID-19 on County taxpayers by using its statutory discretion to reduce penalties for late tax payments until December 31, 2020 for payments related to taxable year 2020.

NOW THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED by the County of Berks, Pennsylvania, and the Berks County Board of Commissioners, as follows:

1. For taxable year 2020 only, all tax payments for County taxes received by September 30, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments for County taxes received after September 30, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.

2. With the exception of the above provisions as it relates to the taxable year 2020, all other County resolutions and ordinance concerning the collection of taxes under the Local Tax Collection Law remain in full force and effect.


ADOPTED THIS 9th DAY OF APRIL, 2020.


COUNTY OF BERKS


Christian Y. Leinbach, Chair

VOTED NO
Kevin S. Barnhardt, Commissioner

Attest:


Ronald R. Seaman, Deputy Chief Clerk


Michael S. Rivera, Commissioner