

RESOLUTION NO. R-9-2020

**A RESOLUTION OF THE TOWNSHIP OF RACCOON, BEAVER COUNTY, COMMONWEALTH OF PENNSYLVANIA, EXISTING UNDER AND BY VIRTUE OF THE SECOND CLASS TOWNSHIP CODE AND THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA, AUTHORIZING THE IMPLEMENTATION OF PROPERTY TAX RELIEF PURSUANT TO THE PROVISIONS OF ACT 15 OF 2020 ENACTED DURING THE GOVERNOR'S COVID-19 DISASTER EMERGENCY DECLARATION OF MARCH 6, 2020.**

WHEREAS, Act 15 of 2020 permits taxing districts, including Second Class Townships, that impose taxes on the assessed value of real property to provide relief to taxpayers;

WHEREAS, the Supervisors of the Township of Raccoon has determined that it is in the best interests of the Township, its residents and taxpayers of the Township to provide relief to those paying taxes on the assessed value of real property located within the Township; and

BE IT RESOLVED and it is hereby resolved by Authority of the same, that the Township of Raccoon, Beaver County, Pennsylvania, approves the implementation of the provisions of Act 15 of 2020, relating to property tax relief of real property that would otherwise be due by December 31, 2020, as follows:

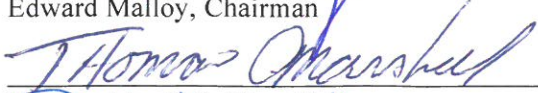
- (1) The Township shall collect the real property tax at the Township's prescribed discount rate, if any, to no later than August 31, 2020.
- (2) The Township hereby waives any fees or penalties associated with the late payment of the real property tax imposed on the assessed value if paid in full by December 31, 2020. An eight (8%) percent penalty shall be added to any payment made after December 31, 2020.
- (3) The Township hereby waives any fees or penalties associated with the late payment of the fire hydrant assessment tax imposed on the assessed value if paid in full by December 31, 2020. A three (\$3.00) dollar penalty shall be added to any payment made after December 31, 2020 and is subject to further penalties, costs and collection as set forth in Chapter 90 of the Raccoon Township Code.

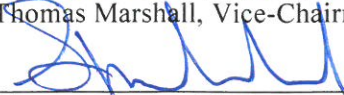
BE IT FURTHER RESOLVED that the Secretary-Treasurer of the Township of Raccoon deliver a copy of this Resolution to the Township's elected real estate tax collector no later than May 20, 2020.

**RESOLVED AND ENACTED THIS 12<sup>th</sup> DAY OF MAY, 2020.**

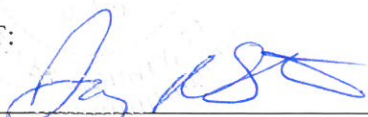
RACCOON TOWNSHIP SUPERVISORS

  
\_\_\_\_\_  
Edward Malloy, Chairman

  
\_\_\_\_\_  
Thomas Marshall, Vice-Chairman

  
\_\_\_\_\_  
Shawn Malackanich, Supervisor

ATTEST:

  
\_\_\_\_\_  
Daisy R. Stone, Secretary-Treasurer