

BOROUGH OF ELIZABETHTOWN

Lancaster County, Pennsylvania

ORDINANCE NO. 997

**AN ORDINANCE TO AUTHORIZE COUNCIL TO ESTABLISH PENALTIES
FOR PAYMENT OF DELINQUENT REAL ESTATE TAXES BY
RESOLUTION OR ORDINANCE.**

BE AND IT IS HEREBY ORDAINED AND ENACTED by Borough Council of the Borough of Elizabethtown, Lancaster County, Pennsylvania, as follows:

Section 1. The Governor of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020, pursuant to the Emergency Management Services Code, 35 Pa.C.S. §7101 et seq., based upon the imminent threat of COVID-19 (novel coronavirus) pandemic. The Governor subsequently issued an Order, later amended to include Lancaster County, directing all persons to stay at home to the maximum extent possible and ordering the closure of all non-life sustaining businesses. Borough Council recognizes that these actions, while necessary to fight the pandemic, have had and will have an economic impact on Borough residents and property owners. It is the intent of Council in enacting this Ordinance to provide relief to its residents and property owners.

Section 2. The Code of Ordinances of the Borough of Elizabethtown, Chapter 24, Taxation, Special, Part 5, Delinquent Taxes, §501, Penalty for Delinquent Taxes, shall be amended to provide as follows:

All taxpayers subject to the payment of any real estate taxes levied and assessed by the Borough of Elizabethtown who shall fail to make payment of any such taxes on or before July 1 of each calendar year shall be subject to a penalty set each year by ordinance or resolution of Borough Council, which shall be added to the taxes by the Tax Collector and collected by the Tax Collector. If Borough Council fails to set a penalty for a calendar year, the penalty shall be ten (10%) percent, which shall be added to the taxes by the Tax Collector and collected by the Tax Collector.

Section 3. In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or parts of this Ordinance, it being the intent of this Borough that the remainder of the Ordinance shall be and shall remain in full force and effect.

Section 4. This Ordinance shall take effect and be in force from and after its enactment by Borough Council of the Borough of Elizabethtown as provided by law.

DULY ORDAINED AND ENACTED this 16th day of April, 2020, by Borough Council of the Borough of Elizabethtown, Lancaster County, Pennsylvania, in lawful session duly assembled.

BOROUGH OF ELIZABETHTOWN
Lancaster County, Pennsylvania

Attest: _____

Rebecca S. Denlinger
Secretary

By: _____

Marc Hershey, President
Borough Council

[BOROUGH SEAL]

Examined and approved as an Ordinance this _____ day of April, 2020.

Chuck Mummert
Mayor