

AMITY TOWNSHIP, BERKS COUNTY  
RESOLUTION NO. 2020-15

**WHEREAS**, Amity Township (the "Amity") of Berks County, Pennsylvania is a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

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

**WHEREAS**, the novel coronavirus (now known as COVID-19) has spread throughout the world, including the United States; and

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

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

**WHEREAS**, the Governor Ordered the closure of physical offices and places of business of certain non-essential businesses, effective March 21, 2020, and has urged "social distancing" and other measures to prevent the spread of COVID-19; and

**WHEREAS**, as part of the unprecedented closure of businesses during the Emergency Declaration, the Federal Government and the Commonwealth of Pennsylvania have extended the deadline for filing Federal and State income taxes for a period of 90 days until July 15, 2020, due to the personal and economic impact of the virus; and

**WHEREAS**, Amity recognizes that the finances of many of its 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**, Amity has statutory discretion to impose penalties for late payment of its properly imposed taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10; and

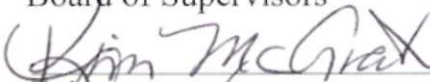
**WHEREAS**, Amity desires to mitigate the economic impact of COVID-19 business closures and layoffs on its taxpayers by using its statutory discretion to withhold penalties for late tax payments until September 30, 2020 for payments related to taxable year 2020.

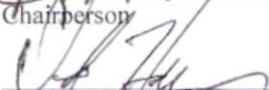
**NOW THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED**  
by Amity Township, Berks County Pennsylvania, as follows:

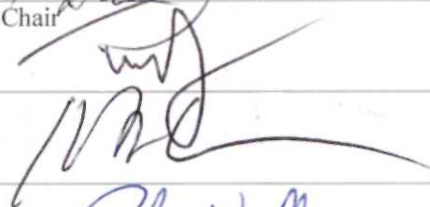
- 1) The above captioned Whereas clauses are hereby incorporated by reference as if fully set forth;
- 2) For taxable year 2020 only, all tax payments for Amity Township real estate taxes received by September 30, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments for Amity Township real taxes received after September 30, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.
- 3) No other taxes, fee levies or other assessments levied by Amity Township are included in this Resolution;
- 4) With the exception of the above provisions as it relates to real estate taxes for the taxable year 2020, all other Amity Township Resolutions and Ordinances concerning the collection of taxes under the Local Tax Collection Law remain in full force and effect.

**ADOPTED** this 6<sup>th</sup> day of May 2020.

Amity Township  
Board of Supervisors

  
Chairperson

  
Vice Chair



  
Paul Wells

Attest:  
  
Secretary