

CITY OF JOHNSTOWN, PENNSYLVANIA

ORDINANCE NO. 5343

Bill No. 18 of 2022

Introduced in Council: November 9, 2022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOHNSTOWN, CAMBRIA COUNTY, COMMONWEALTH OF PENNSYLVANIA, REQUIRING THAT THE CITY OF JOHNSTOWN TAX COLLECTOR AND THE CAMBRIA COUNTY TAX CLAIM BUREAU, BEGINNING JANUARY 1, 2023, WAIVE ALL ADDITIONAL CHARGES FOR REAL ESTATE TAXES, IF THE TAXPAYER COMPLIES WITH ALL OF THE REQUIREMENTS AS SET FORTH HEREIN; DEFINING TERMS, PROVIDING FOR SEVERABILITY, REPEALER, AND EFFECTIVE DATE

WHEREAS, Pennsylvania's General Assembly enacted Act 57 of 2022 requiring all municipalities to adopt certain specified provisions providing for the waiver of additional charges for real estate taxes in certain circumstances relating to instances in which the taxpayer did not receive notice regarding the applicable tax;

NOW THEREFORE, it is hereby ordained and enacted by the City Council of the City of Johnstown, Cambria County as follows:

Section 1: DEFINITIONS: As used in this Ordinance, the following terms shall have the meaning as stated herein:

A. "Qualifying event" shall mean either, for real property, the date of transfer of ownership or, for manufactured or mobile homes, the date of transfer of ownership or the date a lease agreement commences for the original location or relocation on a parcel of land not owned by the owner of the mobile or manufactured home. The term does not include the renewal of a lease for the same location.

B. "Additional charges" shall mean any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate taxes, as provided in the real estate tax notice.

Section 2: DIRECTIVE: Tax Collector of the City of Johnstown, Cambria County, and the Cambria County Tax Claim Bureau are hereby directed, pursuant to Act 57 of 2022, to waive all additional charges for real estate taxes, if the taxpayer complies with the requirements of Section 3 of this Ordinance.

Section 3: REQUIREMENTS: The Taxpayer shall provide a written waiver request of additional charges to the tax collector in possession of the claim within twelve (12) months of a qualifying event; attest that a notice regarding the applicable tax was not received; and provide the tax collector in possession of the claim with one of the following: (1) a copy of the Deed showing the date of the real property transfer; (2) a copy of the title following the acquisition of a mobile or manufactured home subject to taxation as real estate showing date of issuance; or (3) a copy of an executed lease agreement of a parcel of land on which the mobile or manufactured

home will be situated showing the date the lease commenced; and pay the face value amount of the tax notice for the real estate tax with the waiver request.

Section 4: SEVERABILITY: The provisions of this Ordinance shall be severable and, if any of the provisions hereof shall be held unconstitutional, void, or otherwise unenforceable, such shall not affect the validity of any of the remaining provisions of said Ordinance.

Section 5: REPEALER: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed to the extent of any inconsistency with this Ordinance.

Section 6: EFFECTIVE DATE: This Ordinance shall become effective ten (10) days after adoption by the City Council of the City of Johnstown, however, as noted the above-referenced provisions addressing the waiver of additional charges for real estate taxes shall become effective January 1, 2023.

ORDAINED and ENACTED by the City Council of the City of Johnstown, County of Cambria, Commonwealth of Pennsylvania on this 14th day of **December**, 2022.

PASSED FINALLY IN COUNCIL: December 14, 2022

by the following vote:

Yeas: Mr. Britt, Ms. Huchel, Mr. Capriotti, Mr. Arnone, Mrs. Mock, Rev. King, Mayor Janakovic

Nays:

Absent:




Frank J. Janakovic, Mayor



Michael Capriotti, Deputy Mayor

ATTEST:

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. **5343**, as the same was passed finally by City Council and signed by the Mayor and/or Deputy Mayor of the City of Johnstown, Pennsylvania.



Ethan Imhoff, City Manager