

**CITY OF LOCK HAVEN
SESSION OF 2021
ORDINANCE NO. 2021-01**

**AN ORDINANCE PROVIDING FOR THE PAYMENT OF 2021 REAL ESTATE TAXES
DUE TO THE CITY OF LOCK HAVEN IN INSTALLMENTS**

WHEREAS The City of Lock Haven is reliant on real estate taxes as its primary source of revenue to provide for general governmental operations including the provision of police and fire services, financial administration to pay our local suppliers and contractors, emergency street repairs, street lighting and traffic control devices, and stormwater and flood protection services; and

WHEREAS The Local Tax Collection Law (Act of May 25, 1945 P.L. 1050, No. 394) Section 5.1(b)1 directs that if the whole amount of real estate tax billed is paid within two months after the date of the tax notice, a discount of at least two percentum (2.00%) from the amount of such tax shall apply; and

WHEREAS The Local Tax Collection Law (Act of May 25, 1945 P.L. 1050, No. 394) Section 5.1(b)(2) directs that if paid within four months after the date of the tax notice, no penalty may be imposed and said taxes shall not be considered delinquent; and

WHEREAS The Local Tax Collection Law (Act of May 25, 1945 P.L. 1050, No. 394) Section 6 directs that the additional percental to be added as penalty for taxes not paid on or before four months after the date of the tax notice shall be up to ten percentum (10.00%); and

WHEREAS The Local Tax Collection Law (Act of May 25, 1945 P.L. 1050, No. 394) Section 11 permits City Council to set, by Ordinance, for the waiver of the discount and penalty period if taxes are instead paid in not more than four (4) installments; and,

WHEREAS It is the wish of the City Council of Lock Haven to provide the option of installment payment to its property owners

NOW, THEREFORE, BE IT ORDAINED THAT the City Council of Lock Haven does encourage all property owners to take advantage of a reduction in total tax due by making payment in full on or before the last day of the discount period and receive the 2.00% discount; and

BE IT FURTHER ORDAINED THAT the City Council of Lock Haven does direct Tax Collector Paula Dickey and her Deputy Tax Collector Berkheimer Tax Associates to print and issue to all property owners an option to pay real estate taxes in quarters with the following being the due dates:

By last day of discount period	25% of total tax due plus any adjustment (rounding up or down) to equal original face value
By 60-days of the end of discount	25%

By 120 days of the end of discount 25%
By 180 days of the end of discount 25%; and

BE IT FURTHER ORDAINED THAT those property owners who fail to make their first installment payment on or before the last day of the discount period, shall be held to the terms and deadlines of face and penalty periods;

BE IT FURTHER ORDAINED THAT any property owner who makes their first installment payment on or before the last day but fails to meet the deadline for any installment payment thereafter shall then forfeit the installment payment program and instead be held to the terms and conditions of face and penalty periods.

As permitted by the Third Class City Code, this Ordinance shall be advertised in the newspaper of record, and due a properly issued declaration of a State of Emergency shall become effective seven days after said publication, provided the second reading and passage of this Ordinance takes place as required by the Third Class City Code not earlier than three days after the first reading but prior to seven days after the publication in the newspaper of record.

First Reading: February 1, 2021
Date of Publication: February 9, 2021
Second Reading: February 15, 2021
Effective Date: February 15, 2021

ATTEST:

CITY OF LOCK HAVEN

Gregory J. Wilson, City Clerk

Joel Long, Mayor