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ARTICLE 196
Tax Forgiveness Review Committee

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196.01 CREATION.

There is hereby created a Tax Forgiveness Review Committee which shall be operated exclusively for the purpose of providing the City Council with its recommendation to approve or deny, in whole or in part, requests for forgiveness of municipal real estate taxes from tax exempt entities as defined in 53 Pa.C.S.A. §8812 et. seq.
(Ord. 43-2024. Passed 11-19-24.)

196.02 COMPOSITION AND MEETINGS.

(a) The Tax Forgiveness Review Committee shall be composed of the City Controller or designee, City Treasurer or designee, a member of City Council, and the Business Administrator or designee. The City Solicitor shall act as the legal advisor of the Committee and shall render the deciding vote in the case of a tie. The Committee shall be attached to the City Treasurer's Office and shall serve without additional compensation.

(b) Meetings of the Committee shall be held on an as-needed basis. Three members of the Committee shall constitute a quorum for the purpose of conducting business and rendering decisions or recommendations. An affirmative vote by the majority of those present is required for any official action. The Committee may elect officers and adopt rules of procedure to govern its meetings.

(c) Meetings of the Committee will be held within thirty (30) days of the receipt of a completed application. All applications for forgiveness of municipal real estate taxes imposed for the current or the previous fiscal year, and received by November 1st, shall be reviewed by the Committee and forwarded to City Council who shall render a decision to approve or deny forgiveness of taxes at a meeting date established by City Council.
(Ord. 43-2024. Passed 11-19-24.)

196.03 APPLICATION PROCESS.

(a) Property Owners seeking forgiveness of municipal real estate taxes must complete the application for Forgiveness of Municipal Real Estate Taxes. Applications shall be made available on the city's website, and printed copies made available in the City Treasurer's Office and the City Clerk's Office. Application fee shall be established by resolution of City Council.

(b) Completed applications must be received by November 1st for all municipal taxes due in current fiscal year. These taxes would include interim taxes billed in the fall of the previous calendar year and taxes billed and due in the current calendar year.

(c) The Committee shall, within thirty (30) days after receipt of an application, review said application submitted by tax exempt entities as identified in 53 Pa.C.S.A. §8812 et. seq., for forgiveness of municipal real estate taxes, the ten percent (10%) penalty when imposed, and interest accrued, if applicable. The Committee may recommend full, partial or no forgiveness of any combination of taxes, interest, and penalties. Filing of the application shall not stop the accrual of interest and penalties.

(d) Members of the Committee may request additional documentation or information from the applicant as necessary. Requests for additional documentation or information may delay the application process.

(e) The Committee shall submit its recommendations in writing to the City Clerk within ten (10) days of the meeting when the recommendations were approved by the Committee. Upon receipt of the recommendations from the Committee, the City Clerk will place the request on an upcoming City Council agenda wherein City Council will approve or deny the request, in whole or in part. Once City Council renders its decision, the City Clerk shall notify the applicant, and the City Treasurer who shall, if forgiveness is approved, adjust the taxes due, generate a revised real estate tax bill, submit a refund request to the City or file a lien list adjustment as appropriate.

(f) Should specific parcels contain land and/or improvements, a portion of which the Committee feels should be taxed in the future and a portion of which should be exempt in the future, the Committee may recommend to City Council that a request for subdivision of the parcel be made to the York County Assessment Office who shall determine the applicable assessed values of the newly created parcels.
(Ord. 43-2024. Passed 11-19-24.)

196.04 APPEALS.

(a) Should municipal real estate taxes, penalties or interest remain due after a decision by City Council, the applicant shall have thirty (30) days to pay the amount due in full or sign a payment plan agreement with the City Treasurer and make the first payment. Failure to pay amounts due as scheduled will result in the cancellation of the payment plan and the filing of a lien with York County Tax Claim Office.

(b) As permitted by law, the applicant shall have the right to file an appeal with the York County Court of Common Pleas. (Ord. 43-2024. Passed 11-19-24.)