



To: The Taxing Authority

ACT 57 of 2022- Effect of Failure to Receive Tax Notice

Act 57 of 2022, which took effect October 10, 2022, requires all municipalities, school districts, and counties that levy a real estate tax to adopt a resolution or ordinance directing their tax collector to implement the act's provisions for the tax years beginning on or after January 1, 2023. Taxing Agencies have from October 10, 2022 to January 9, 2023, to adopt a resolution or ordinance implementing the act.

Act 57 directs the tax collector to waive additional charges for real estate taxes in certain qualifying situations:

1. For the purposes of real property, the date of transfer of ownership.
2. For manufactured or mobile homes, the date of transfer of ownership or the date a lease agreement commences for the original location or relocation of a manufactured or mobile home on a parcel of land not owned by the owner of the manufactured or mobile home. The term does not include the renewal of a lease for the same location.

The waiver request form can be found on the DCED website:

[Act 57 of 2022- Request for Waiver of Additional Charges: Real Estate Taxes \(pa.gov\)](#)

If you have any questions regarding ACT 57 of 2022, please contact:

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Governor's Center for Local Government Services
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REQUEST FOR WAIVER OF ADDITIONAL CHARGES REAL ESTATE TAXES

This request for a waiver of additional charges for real estate taxes pursuant to Act 57 of 2022 must be presented to the Tax Collector. This waiver request must be signed and dated by the taxpayer.

No waiver will be granted unless all five items below are checked off, all required supporting documents are attached, and full payment of the face value amount of the tax is attached.

TAX YEAR:

| | | | |
|-----------------------|--|--------------------|--------------|
| 1. NAME: | | 2. TAX PARCEL NO.: | |
| 3. ADDRESS: | | | |
| 4. CITY: | | 5. STATE: | 6. ZIP CODE: |
| 7. PHONE NUMBER: | | 8. EMAIL: | |
| 9. PROPERTY LOCATION: | | | |

CONDITIONS FOR WAIVER – ALL FIVE ITEMS MUST BE CHECKED

- 1. I did not receive written notice of real estate taxes imposed by the following taxing district:
 - County: _____
 - Municipality: _____
 - School District: _____
- 2. I am requesting a waiver of "additional charges," defined as any interest, fees, penalties, or charges accruing to, and in excess of, the face amount of the real estate tax as provided in the real estate tax notice.
- 3. I am filing this waiver request within twelve months of one of the following "qualifying events": (1) for purposes of real property, the date of transfer of ownership from the prior owner to me, or (2) for purposes of manufactured or mobile homes, either the date of transfer of ownership from the prior owner to me or the date a lease agreement commences for the original location or relocation of my mobile or manufactured home on a parcel of land not owned by me. The term "qualifying event" does not include the renewal of a lease for the same location.
- 4. I am attaching a true and complete copy of one of the following: (1) the deed showing the date of the transfer of real property from the prior owner to me, (2) the title following my acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance, or (3) an executed lease agreement between me and the owner of a parcel of land on which my mobile or manufactured home will be situated showing the date the lease commences.
- 5. I am attaching full payment of the face value amount of the real estate tax on the tax notice without the additional charges.

I DECLARE UNDER PENALTY OF PERJURY AS MORE FULLY SET FORTH IN 18 PA. C.S. § 4904 THAT I HAVE NOT RECEIVED MY TAX NOTICE AND THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:

Signature _____

Date _____

FOR TAX COLLECTOR USE ONLY

| | | | | |
|---|---------|------------|---------|---------|
| Real Estate Tax due with penalty: | County: | Municipal: | Total: | School: |
| Real Estate Tax paid with waiver request: | County: | Municipal: | Total: | School: |
| Penalty/Fees waived: | County: | Municipal: | School: | |