

**LOWER NAZARETH TOWNSHIP
NORTHAMPTON COUNTY, PENNSYLVANIA**

RESOLUTION NO. LNT-15-20

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE TOWNSHIP OF LOWER NAZARETH,
NORTHAMPTON COUNTY, COMMONWEALTH OF
PENNSYLVANIA RESOLVING TO IMPLEMENT ACT
15 OF 2020'S PROPERTY TAX RELIEF PROVISIONS.**

WHEREAS, the Board of Supervisors of Lower Nazareth Township recognizes the current COVID-19 pandemic has led to economic hardship for some Township residents; and

WHEREAS, the Board of Supervisors of Lower Nazareth Township wishes to implement provisions of Act 15 of 2020 relating to property tax relief to assist economically challenged families; and

WHEREAS, Act 15 of 2020 permits taxing districts, including townships, that impose taxes on the assessed value of real property to provide relief to taxpayers; and

WHEREAS, the Board of Supervisors of Lower Nazareth Township has determined that it is in the best interests of the Township, its residents and taxpayers for the Township to provide relief to those paying taxes on the assessed value of real property located within the Township;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Lower Nazareth Township hereby extends the period in which it will collect the tax imposed on the assessed value of real estate at the Township's prescribed discount rate of 2% through June 1, 2020.

BE IT FURTHER RESOLVED that the Board of Supervisors of Lower Nazareth Township hereby extends the period in which it will collect the tax imposed on the assessed value of real estate at the Township's prescribed base amount through August 1, 2020.

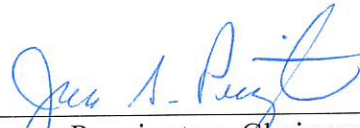
BE IT FURTHER RESOLVED, that the Board of Supervisors of Lower Nazareth Township hereby waives any fees or penalties associated with the late payment of the tax imposed on the assessed value of real estate, provided that the tax is paid in its entirety by August 1, 2020.

BE IT FURTHER RESOLVED, that Secretary/Treasurer of Lower Nazareth Township deliver a copy of this resolution to the Township's tax collector by no later than May 20, 2020.

DULY ADOPTED by the Board of Supervisors of Lower Nazareth Township, Northampton County, Commonwealth of Pennsylvania this 13th day of May, 2020.

**LOWER NAZARETH TOWNSHIP
BOARD OF SUPERVISORS**

ATTEST:



James Pennington, Chairman



Tammi Dravec, Secretary/Treasurer