

**RESOLUTION   11   OF 2020**

**A RESOLUTION OF THE CITY OF MONONGAHELA, COUNTY OF WASHINGTON,  
COMMONWEALTH OF PENNSYLVANIA EXTENDING THE DEADLINE FOR THE  
PAYMENT OF MERCANTILE AND MECHANICAL DEVICE TAXES WITHOUT  
PENALTY OR INTEREST**

**WHEREAS**, the City of Monongahela, County of Washington, is a duly organized City of the Third Class and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the “Commonwealth”); and

**WHEREAS**, the City is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*

**WHEREAS**, on March 11<sup>th</sup>, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

**WHEREAS**, the Governor’s Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6<sup>th</sup>, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged local municipalities to “act as necessary to meet the current exigencies;” and

**WHEREAS**, the Mayor of the City of Monongahela issued a Declaration of Emergency on April 1, 2020, which was indefinitely extended by the Council of the City of Monongahela on April 3, 2020; and

**WHEREAS**, the City Council recognizes that the finances of many taxpayers of the City will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

**WHEREAS**, the City has imposed the following annual taxes, as recently re-enacted by Ordinance No. 4 of 2019, namely the Mercantile tax and Mechanical Device tax; and

**WHEREAS**, the City previously established a penalty or interest fee for taxpayers who fail to make payments, as applicable, for the above-referenced taxes on the face due date, June 30 (“Face Date”); and

**WHEREAS**, the City desires to mitigate the economic impact of COVID-19 on City taxpayers by using its statutory discretion to reduce penalties and/or interest for late tax payments beyond the Face Date.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Monongahela, at a duly called meeting this 8<sup>th</sup> day of July, 2020, as follows:

1. For taxable year 2020 only, the due date by which all payments for Mercantile and

