



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:

Nicholas Mackereth, MCP | Local Government Policy Specialist
PA Department of Community & Economic Development
Governor's Center for Local Government Services
301 5th Ave, Suite 250 | Pittsburgh, PA 15222
Desk: 412-770-1660 | nmackereth@pa.gov