

MONDAY, APRIL 27, 2020

A special meeting of the Council of the City of Lebanon, Pa., was held in Council Chamber of the Municipal Building, Lebanon, Pa., this evening, Chairperson Carey presiding. Due to the Corona Virus Pandemic the meeting was held virtually via Zoom. This is the first meeting since the Council meeting of February 24, 2020.

The meeting was called to order at 6:40 p.m.

Present—Mrs. Keller, Mr. Miller, Mr. Morales, Mr. Wertz, and Mr. Carey, Chairperson.  
Absent--none.

Also present were Mayor Sherry L. Capello; Chief of Police Todd Breiner; Donna Long Brightbill, City Solicitor; Robin L. Getz, Director of Public Works; Janelle Mendoff, Community and Economic Development Administrator; Melissa E. Quinones, Director of Administration-Assistant to the Mayor; and Duane Trautman, Fire Commissioner. No one from the public joined the meeting.

Mr. Carey introduced Resolution No. 3, as follows:

A RESOLUTION EXTENDING THE DISCOUNT PERIOD FOR REAL ESTATE TAX PAYMENT FROM APRIL 30, 2020 TO JUNE 30, 2020, AND THE BASE PERIOD FROM JUNE 30 TO OCTOBER 31, 2020.

WHEREAS, the City of Lebanon, Commonwealth of Pennsylvania, (the “City”) is a third class city 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, 72 P.S. §5511.1, *et. seq.*; and

WHEREAS, a novel coronavirus emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

WHEREAS, on March 11, 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, 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 counties to “act as necessary to meet the current exigencies;” and

WHEREAS, the Mayor of the City of Lebanon issued a Declaration of Disaster Emergency on March 17, 2020, recognizing the existence of a disaster emergency in Lebanon City due to COVID-19; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged “social distancing” measures to prevent the spread of COVID-19; and

WHEREAS, the Federal Government has extended the deadline for filing federal taxes for a period of 90 days until July 15, 2020, due to the economic impact of the virus; and

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

WHEREAS, the City desires to mitigate the economic impact of COVID-19 on City taxpayers by using its statutory discretion to reduce penalties for late tax payments and by extending the two percent (2%) discount for a period of sixty (60) days for payments related to taxable year 2020.

NOW, THEREFORE, Be It Resolved by the Council of the City of Lebanon and it is hereby resolved by the authority of the same, that:

SECTION 1. The foregoing Recitals to this resolution are incorporated herein and made a part hereof.

SECTION 2. All provisions of existing ordinances and resolutions as to the discount and penalty for property taxes are incorporated herein and made a part hereof.

SECTION 3. A tax payment shall be considered “late” if not paid within four (4) months of the tax notice. For taxable year 2020 only, all late tax payment received by October 31, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer’s tax liability. All late 2020 tax payments received after October 31, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer’s tax liability.

SECTION 4. All tax payments for taxable year 2020 received by June 30, 2020, shall receive a two percent (2%) discount of the tax liability. This discount shall not be applied in addition to the two percent (2%) discount for tax payments within sixty days of the tax notice. Therefore, the maximum discount a taxpayer may receive for taxable year 2020 is two percent (2%) for any payment received by June 30, 2020.

SECTION 5. For payments related to tax years other than 2020, tax collectors are directed to apply the ten percent (10%) penalty for late payments in accordance with existing ordinances and resolutions.

SECTION 6. Any resolution or part of resolution conflicting with the provisions of this resolution is hereby repealed so far as the same affects this resolution.

Mayor Capello explained that in an effort to provide relief to property owners, she is proposing to extend the two percent discount period for real estate tax payments from April 30 to

June 30, and the flat rate from June 30 to October 31, 2020. The penalty will be due for payments made after October 31. She further explained that the resolution is a duplicate of the resolution adopted by the County Commissioners to extend dates for county taxes. The real estate taxes for the county and the city are included on one bill collected by the County Treasurer, so it was logical to follow the extensions adopted by the Lebanon County Commissioners.

Councilmember Miller asked if Mayor Capello is anticipating that the impact of the pandemic will have a negative effect on the cash flow and require that the City to draw down from the Tax and Revenue Anticipation Note. Mayor Capello responded that she believes at the present time there is enough of a surplus; however, we don't know how long the pandemic will last. She reported that the amount collected for real estate taxes in March was comparable to the same period for March 2019. In April, EIT revenue is approximately \$170,000 less than 2019 and real estate taxes are approximately \$800,000. Between EIT and real estate taxes, there is an approximate 60 percent decrease compared to the same period in 2019. Although the Governor has announced that he will begin to lessen restrictions by region, the number of cases in Lebanon County is still fluctuating and she is doubtful that this region will be included in the May 8 opening. Mayor Capello told Council that she feels the City will receive most of the real estate tax revenue; however, the EIT revenue lost while businesses were closed will never be recovered.

Regarding stimulus payments for municipalities, she reported that the CARES Act has provisions for municipalities with a population of 500,000+ and the Mayor's Association is working to get aid for municipalities with a population of over 50,000. Lebanon City doesn't fall into either category.

Resolution No. 3 was passed finally on motion of Mr. Carey, seconded by Mrs. Keller. Yeas—Mrs. Keller, Mr. Miller, Mr. Morales, Mr. Wertz, and Mr. Carey—5; nays—none.

Mr. Morales introduced Resolution No. 4, as follows:

**A RESOLUTION EXTENDING THE BASE PERIOD FOR THE STORMWATER MANAGEMENT FEE FROM MAY 15, 2020, TO DECEMBER 31, 2020.**

WHEREAS, the City of Lebanon, Commonwealth of Pennsylvania, (the "City") is a third class city and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the City of Lebanon is empowered to regulate stormwater management activities and facilities by the authority of the Stormwater Management Act, 32 P.S. §680.1 et seq; and

WHEREAS, the City of Lebanon is also empowered to regulate land use activities that affect stormwater runoff and stormwater management systems by the authority of Pennsylvania's Municipalities Planning Code, 53 P.S. §10101 et seq.; and

WHEREAS, City Council is aware that it has been granted by the Pennsylvania General Assembly by and through the Third Class City Code and the Home Rule Charter and Optional Plans Law, and other legislation and through decisions of the courts of the Commonwealth of Pennsylvania, the power, the duty and the obligation to regulate and manage stormwater within the City and to recoup costs associated with such regulation and management from the owners of properties impacting the City of Lebanon’s stormwater system; and

WHEREAS, Lebanon City Council adopted an ordinance on February 26, 2018, establishing a stormwater management fee to be collected from each developed land parcel in the City of Lebanon and used to defray the cost of the City’s Stormwater Management Program; and

WHEREAS, the City of Lebanon entered into an agreement with Kratzenberg and Associates, Inc., d/b/a Keystone Collections Group, designating Keystone Collections Group as its stormwater fee collector to bill and collect current and delinquent stormwater management fees owed to the City of Lebanon.

WHEREAS, a novel coronavirus emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

WHEREAS, on March 11, 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, 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 counties to “act as necessary to meet the current exigencies;” and

WHEREAS, the Mayor of the City of Lebanon issued a Declaration of Disaster Emergency on March 17, 2020, recognizing the existence of a disaster emergency in Lebanon City due to COVID-19; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged “social distancing” measures to prevent the spread of COVID-19; and

WHEREAS, the Federal Government has extended the deadline for filing federal taxes for a period 90 days until July 15, 2020, due to the economic impact of the virus; and

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

WHEREAS, the City desires to mitigate the economic impact of COVID-19 on City taxpayers by using its statutory discretion to extend the base period for payment of the stormwater management fee from May 15, 2020, to December 31, 2020.

NOW, THEREFORE, Be It Resolved by the Council of the City of Lebanon and it is hereby resolved by the authority of the same, that:

SECTION 1. The foregoing Recitals to this resolution are incorporated herein and made a part hereof.

SECTION 2. All provisions of existing ordinances and resolutions as to the penalty for the stormwater management fee are incorporated herein and made a part hereof.

SECTION 3. A stormwater management fee payment shall be considered “late” if not paid by December 31, 2020. For the year 2020 only, all late stormwater management fee payments received by December 31, 2020, shall be assessed a penalty of zero percent (0%) of the property owner’s fee liability. All unpaid 2020 stormwater management fee invoices as of December 31, 2020, will be turned over as delinquent and shall be assessed a penalty of ten percent (10%) of the taxpayer’s tax liability, along with the ten percent (10%) cost of collection calculated on the original face and penalty, in accordance with the City’s Act 20 ordinance.

SECTION 4. For payments received through December 31, 2020, that inadvertently include payment of the 10 percent (10%) penalty, a refund of the penalty less administrative fees to cover the cost of processing the refund will be processed.

SECTION 5. For payments related to years other than 2020, Keystone Collections is directed to apply the ten percent (10%) penalty for late payments in accordance with existing ordinances and resolutions.

SECTION 6. Any resolution or part of resolution conflicting with the provisions of this resolution is hereby repealed so far as the same affects this resolution.

Mayor Capello reported that the cost of complying with the Pollutant Reduction Plan requirements was no longer able to be absorbed in the general fund and in 2018, Lebanon City Council implemented a stormwater management fee to be collected from each developed parcel in the city. Resolution No. 4 extends the base period for the stormwater management fee from May 15 to December 31, 2020. Payments made after December 31 will be subject to a ten percent penalty. She stated that she is asking Council to extend the date especially for businesses that are struggling as a result of the pandemic. While the fee for a single family residence is \$60.00, invoices for businesses can range from \$500 up to \$7,000 or more. She further reported that to date, Lebanon City is the only municipality extending the date for stormwater management fee invoices.

Resolution No. 4 was passed finally on motion of Mr. Morales, seconded by Mr. Miller. Yeas—Mrs. Keller, Mr. Miller, Mr. Morales, Mr. Wertz, and Mr. Carey, Chairperson—5; nays—none.

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Councilmember Keller reported that there has been an increase in theft in her neighborhood during the crisis. Chief Breiner acknowledged that there have been cases of opportunistic theft occurring. Chief Breiner encouraged anyone to call in or send video to the police department anytime. Recently, the thefts have been occurring between 10:00 p.m. and 3:00 a.m. in the southside of the city.

Council Chairperson Carey encouraged residents to continue using the green mailbox at the Eighth and Elm Streets parking lot to drop off payments and correspondence for city offices.

Councilmember Keller thanked Mayor Capello for suspending street sweeping and parking meter enforcement.

The meeting was adjourned at 7:09 p.m.

CHERYL J. GIBSON, Clerk