April 7, 2020

Re: Authority to Defer Local Tax Payments and Process for Doing So

Dear Local Government Officials:

The COVID-19 coronavirus has disrupted all of our lives, both personally and professionally. You have the challenge and trust to continue government operations during this time. To assist local governments and other public entities in navigating this ever-changing situation, LGA President Tim Spencer formed a special committee to enable advice regarding local government issues related to COVID-19.

The attached guidance, regarding authority and process to defer local tax payments, addresses an issue about which many localities are concerned. The LGA Tax Practice Group has prepared this guidance. We thank the Group’s Chair Ara Tramblian and its many public and private members from across the Commonwealth, particularly Deborah Mallory and Andrew McRoberts, for their timely work on this matter.

Our goal, and that of our LGA colleagues, is to enable you to serve your residents by doing the public’s business. We hope this guide will assist you.

Stay Healthy and Thank You for Your Service,

Sharon E. Pandak
Chair, COVID-19 Committee

cc: LGA President Timothy R. Spencer
LGA Executive Director Susan Warriner Custer

COVID-19 Committee Members:
James E. Barnett
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