Landisburg Borough

County of Perry

Ordinance No.

AN ORDINANCE OF LANDISBURG BOROUGH, PERRY COUNTY, PENNSYLVANIA, ESTABLISHING A PROPERTY TAX AND FIXING THE TAX RATE FOR THE FISCAL YEAR OF 2022 FOR THE PURPOSE OF EMERGENCY SERVICES

WHEREAS, the Borough Council of the Landisburg Borough adopted its budget for the year 2022; and

WHEREAS, the costs for Fire Suppression, Emergency Management Services, and related support services within the Borough of Landisburg has exceeded the income budgeted for year 2022; and

WHEREAS, it is necessary to adopt this Ordinance fixing the tax rate to conform with the budget,

NOW, THEREFORE, it is hereby ORDAINED and ENACTED by the Borough Council of Landisburg Borough, County of Perry as follows:

Section 1. Tax Rate. That a tax be and the same is hereby levied on all real property within Landisburg Borough subject to taxation for the Borough purposes for the fiscal year of 2022, as follows:

Tax rate for Fire Suppression, Emergency Management Services, and related support services, the *sum of two and five tenths (2.5) mills** on each dollar of assessed valuation or the sum *of* \$0.25 on each \$100* of assessed valuation of taxable property.

*Tax rate yet to be determined based on further discussion

<u>Section 2. Valuation of Property.</u> For purposes of computing said tax, the valuation of said land as taken from other books and records of the Perry County Assessor of Taxes shall be used.

Section 3. Tax Distribution. The tax levied shall be for contribution to Fire Suppression, Emergency Management Services, and related support services within the Borough of Landisburg.

Section 4. Due Date Tax. All taxpayers, subject to the payment of taxes who shall pay the whole amount of such taxes within two (2) months of the date of the tax notice shall be entitled to a discount of two (2%) percent of the amount of such tax. All taxpayers, subject to the payment of taxes, who shall fail to make payment of any such taxes charged against them for four (4) months after the date of the tax notice shall be charged a penalty of ten (10) percent of the amount of such tax, which penalty shall be added to the taxes and collected by the Tax Collector.

Section 5. Reassessment. In the event that taxable property in the Borough is demolished or otherwise devalued during the period between January 1 and June 30 of a given year and the Borough receives notice of reassessment thereof, such property shall, upon petition by the property owner, shall be taxable for Borough purposes at the reassessed valuation for the period between July 1 and December 31 of that year.

<u>Section 6. Failure to receive notice.</u> Failure to receive notice shall not relieve any taxpayer from the payment of any taxes imposed by the Landisburg Borough, and such taxpayer shall be charged with his taxes as though he had received notice.

<u>Section 7. Tax Certifications.</u> The elected Tax Collector, his/her predecessor or successor, as applicable, is hereby authorized to prepare and provide real estate tax certifications and duplicate tax bills upon request from the property owner or their authorized agent.

A fee for real estate tax certificates is hereby set at \$10 for every tax year for which a certification is issued. Said fee is payable to the elected Tax Collector issuing the certification.

A fee for real estate tax bill duplicates, including facsimile copies, is hereby set at \$10 for every tax year for which a duplicate is issued. Said fee is payable to the elected Tax Collector issuing the tax bill duplicate. <u>Section 8. Severability</u>. The provisions of the Ordinance shall be severable and if any provision thereof shall be declared unconstitutional, illegal or invalid, such decision shall not affect the validity of any of the remaining provisions of this Ordinance.

Section 9. Repealer. All ordinances or parts of ordinances inconsistent with this Ordinance are hereby repealed to the extent they are inconsistent herewith.

ENACTED AND ORDAINED by the	e Landisburg Borough Council, I	Borough of
Landisburg, County of Perry, Pennsylvania,	this day of	_, 2019.
	BOROUGH OF LANDISBURG, PERRY COUNTY, PENNSYLV	
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By:

President of Council

ATTEST:

Secretary

CORPORATE BOROUGH SEAL

APPROVED this _____ day of ______, 2019.

Mayor, Borough of Landisburg, Perry County, PA

ATTEST:

Secretary