

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 402

(Duly Adopted December 23, 2002)

AN ORDINANCE ESTABLISHING THE TAX RATES AND SEWER AND WATER CHARGES FOR THE FISCAL YEAR 2003, MAKING NO INCREASE IN THE REAL ESTATE TAX, PER CAPITA TAX, EARNED INCOME TAX, OCCUPATIONAL PRIVILEGE TAX, REALTY TRANSFER TAX, WATER RATES, AND SEWER RATES APPLICABLE FOR FISCAL YEAR 2002, AND ESTABLISHING PENALTIES FOR LATE PAYMENTS; AND INCREASING THE QUARTERLY GARBAGE FEES BY TWENTY DOLLARS (\$20.00) PER EQUIVALENT DWELLING UNIT (AND ESTABLISHING A RATE FOR EACH DUMPSTER FOR A NONRESIDENTIAL PROPERTY FOR WHICH EQUIVALENT DWELLING UNITS HAVE NOT BEEN ESTABLISHED THAT IS EQUAL TO THREE EQUIVALENT DWELLING UNITS).

BE IT ORDAINED and **ENACTED** by the Borough Council of the Borough of Al-
burtis, Lehigh County, Pennsylvania, as follows:

§ 1. Per Capita Tax. An annual per capita tax of \$10.00 for the year 2003 is hereby levied and assessed on each resident of the Borough of Alburdis, eighteen (18) years of age and over. Except with respect to the rate of tax, the provisions of Sections 117-1 through 117-13 of the Code of the Borough of Alburdis are hereby ratified and affirmed for the year 2003.

§ 2. Earned Income Tax. The annual earned income tax of 1% on salaries, wages, commission, other compensation, and earned income established under Sections 117-38 through 117-49 of the Code of the Borough of Alburdis is hereby confirmed for the year 2003.

§ 3. Occupational Privilege Tax. The annual occupational privilege tax of \$10.00 established under Sections 117-14 through 117-25 of the Code of the Borough of Alburtis is hereby confirmed for the year 2003.

§ 4. Realty Transfer Tax. The realty transfer tax of 1% established under Sections 117-26 through 117-37.5 of the Code of the Borough of Alburtis is hereby confirmed for the year 2003.

§ 5. Real Property Tax. A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for the fiscal year 2003, as follows:

(a) For general borough purposes, the sum of 7.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 7.4 mills on each dollar of assessed valuation.

§ 6. Sanitary Sewer Rentals/Charges. The sewer rentals or charges established under Article IV of Chapter 102 of the Code of the Borough of Alburtis (Sections 102-141 through 102-150), as amended and restated by Ordinance 316 (adopted May 10, 1995) are hereby confirmed for the year 2003, and in addition, the temporary surcharge provisions of Section 102-149 are extended for the year 2003 by adding the following new subsection (n) to Section 102-149:

(n) **2003.** One Hundred Twenty Dollars (\$120.00) for each Dwelling Unit and each commercial/business unit for fiscal year 2003, to be added as Borough Council deems necessary.

§ 7. Water Rentals/Charges. The water rentals or charges established under Section 133-4(A) of the Code of the Borough of Alburtis, as amended and restated by Ordinance 337 (adopted June 26, 1996) are hereby confirmed for the year 2003.

§ 8. Garbage Fees. Effective January 1, 2003, Section 10 (relating to Garbage Fees) of Ordinance No. 342 (adopted December 30, 1996), as previously amended by Section 8 of Ordinance No. 393 (adopted December 26, 2001), is hereby further amended as follows (with additions indicated by double underlining and deletions by ~~stricken-through~~ text):

§ 10. Garbage Fees.

(a) Residential. The owner of a residential dwelling unit in the Borough shall pay a fee for garbage hauling services of ~~Forty-eight Dollars (\$48.00)~~ Sixty-eight Dollars (\$68.00) each calendar quarter for each residential dwelling unit owned, except for any residential dwelling unit not connected to the Borough water system for the entire quarter. The owner of a residential dwelling unit in the Borough who also conducts a business from the property shall pay a quarterly fee of ~~Forty-eight Dollars (\$48.00)~~ Sixty-eight Dollars (\$68.00) per equivalent dwelling unit for garbage hauling services. Each such property shall be assigned a number of equivalent dwelling units based on an estimate of the amount of garbage hauled from that property divided by the amount of garbage hauled from a typical residential dwelling unit. This number shall be set, from time to time, by the Borough, subject to appeal to the Borough Council. In the absence of any specific action establishing equivalent dwelling units, the quarterly fee for such a residential dwelling unit shall be ~~Fifty-two Dollars (\$52.00)~~ Seventy-two Dollars (\$72.00).

(b) Nonresidential. The owner of each nonresidential property in the Borough shall pay a quarterly fee of ~~Forty-eight Dollars~~

~~(\$48.00)~~ Sixty-eight Dollars (\$68.00) per equivalent dwelling unit for garbage hauling services. Each nonresidential property shall be assigned a number of equivalent dwelling units based on an estimate of the amount of garbage hauled from that property divided by the amount of garbage hauled from a typical residential dwelling unit. This number shall be set, from time to time, by the Borough, subject to appeal to the Borough Council. In the absence of any specific action establishing equivalent dwelling units, the quarterly fee for a nonresidential property served by one or more dumpsters shall be ~~Ninety-six Dollars (\$96.00)~~ computed on the basis of three (3) equivalent dwelling units per dumpster.

§ 9. Property Tax Penalties. A penalty of ten percent (10%) shall be charged for all taxes assessed under § 5 of this Ordinance not paid within sixty (60) days after the due date. An additional penalty of one percent (1%) per month shall be chargeable after the expiration of ninety (90) days without payment in full, provided that total penalty charges shall not exceed thirteen percent (13%).

§ 10. Repealer. Any Ordinance or part of an Ordinance conflicting with this Ordinance is repealed to the extent of the inconsistency.

DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Al-
burtis, this 23rd day of December, 2002, in lawful session duly assembled.

**BOROUGH COUNCIL
BOROUGH OF ALBURTIS**

Steven R. Hill, President

Attest:

Melanie Hansen, Secretary

AND NOW, this 23rd day of December, 2002, the above Ordinance is hereby
APPROVED.

Russell J. Afflerbach, Mayor