

**BOROUGH OF ALBURTIS  
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 346

(Duly Adopted December 30, 1996)

AN ORDINANCE REDUCING THE COMPENSATION OF THE ELECTED BOROUGH TAX COLLECTOR FROM FIVE PERCENT (5%) OF THE AMOUNT OF TAXES COLLECTED TO THREE PERCENT (3%) OF THE AMOUNT OF TAXES COLLECTED, EFFECTIVE JANUARY 5, 1998 (THE DATE THE TAX COLLECTOR ELECTED IN THE 1997 MUNICIPAL ELECTION TAKES OFFICE).

**WHEREAS**, the Local Tax Collection Law provides at 72 PA. STAT. ANN. § 5511.35 that the compensation of a local borough tax collector is to be fixed by the taxing authorities, but shall not exceed five per centum of the amount collected; and

**WHEREAS**, the commission currently received by the elected Borough tax collector is 5% of the amount of taxes collected; and

**WHEREAS**, this commission is the highest in Lehigh County; and

**WHEREAS**, Borough Council desires to reduce the amount of the commission to 3% of the amount of taxes collected; and

**WHEREAS**, 72 PA. STAT. ANN. § 5511.36a provides that when any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected tax collector, such action shall be by ordinance or resolution, finally passed or adopted prior to the fifteenth day of February of the year of the municipal election; and

**WHEREAS**, elections for the office of Borough tax collector will be held in the 1997 municipal election, with the successful candidate to take office on January 5, 1998;

**NOW, THEREFORE**, be it **ORDAINED** and **ENACTED** by the Borough Council of the Borough of Alburtis, Lehigh County, Pennsylvania, that the compensation of the elected tax collector of the Borough for the collection of Borough taxes which the elected

tax collector is authorized to collect shall be a commission of three per cent (3%) of the Borough taxes so collected and remitted to the Borough, effective January 5, 1998.

**DULY ORDAINED** and **ENACTED** by the Borough Council of the Borough of Alburdis, this 30th day of December, 1996, in lawful session duly assembled.

**BOROUGH COUNCIL  
BOROUGH OF ALBURDIS**

\_\_\_\_\_  
Steven R. Hill, President

Attest:

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Louise Stahley, Secretary

**AND NOW**, this 30th day of December, 1996, the above Ordinance is hereby APPROVED.

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Ronald J. DeIaco, Mayor