

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 355

(Duly Adopted December 29, 1997)

AN ORDINANCE ESTABLISHING THE TAX RATES AND SEWER AND WATER CHARGES FOR THE FISCAL YEAR 1998, MAKING NO INCREASE IN THE PER CAPITA TAX, EARNED INCOME TAX, OCCUPATIONAL PRIVILEGE TAX, REALTY TRANSFER TAX, WATER, AND SEWER RATES APPLICABLE FOR FISCAL YEAR 1997, INCREASING THE REAL ESTATE TAX RATE BY ONE MILL TO 7.4 MILLS, AND ESTABLISHING PENALTIES FOR LATE PAYMENTS.

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 1998 is hereby levied and assessed on each resident of the Borough of Alburytis, eighteen (18) years of age and over. The provisions of Ordinance 224, Sections I, II, and III are hereby ratified and affirmed.

§ 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 Alburytis is hereby confirmed for the year 1998.

§ 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 Alburytis is hereby confirmed for the year 1998.

§ 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 Alburytis is hereby confirmed for the year 1998.

§ 5. Real Property Tax. A tax is hereby levied on all assessed property within the Borough of Alburytis subject to taxation for the fiscal year 1998, 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 Alburytis (Sections 102-141 through 102-150), as amended and restated by Ordinance 316 (adopted May 10, 1995) are hereby confirmed for the year 1998, and in addition, the temporary surcharge provisions of Section 102-149 are extended for the year 1998 by adding the following new subsection (i) to Section 102-149:

(i) **1998.** One Hundred Twenty Dollars (\$120.00) for each Dwelling Unit and each commercial/business unit for fiscal year 1998, 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 Alburytis, as amended and restated by Ordinance 337 (adopted June 26, 1996) are hereby confirmed for the year 1998.

§ 8. 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%).

§ 9. 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 29th day of December, 1997, in lawful session duly assembled.

BOROUGH COUNCIL
BOROUGH OF ALBURTIS

Steven R. Hill, President

Attest:

Louise Stahley, Secretary

AND NOW, this 29th day of December, 1997, the above Ordinance is hereby
APPROVED.

Ronald J. DeIaco, Mayor