

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 431

(Duly Adopted December 29, 2004)

AN ORDINANCE ESTABLISHING THE REAL ESTATE TAX RATE FOR THE FISCAL YEAR 2005 AT 8.4 MILLS, WHICH IS A 1.0 MILL INCREASE OVER THE RATE APPLICABLE FOR 2004; CONFIRMING WITH NO INCREASE IN RATES FOR 2005 THE PER CAPITA TAX, EARNED INCOME TAX, REALTY TRANSFER TAX, SEWER RATES AND CHARGES, AND GARBAGE FEES; EXTENDING THE SANITARY SEWER TEMPORARY SURCHARGE FOR 2005 AT THE SAME RATE AS FOR 2004; RENAMING THE OCCUPATIONAL PRIVILEGE TAX AS THE "EMERGENCY AND MUNICIPAL SERVICES TAX" IN ACCORDANCE WITH A NEW STATE STATUTE, AND ADDING STATUTORY REQUIREMENTS PERTAINING TO WORKING IN MORE THAN ONE POLITICAL SUBDIVISION, BUT MAKING NO INCREASE IN THE AMOUNT OF THE TAX; CHANGING WATER RATES AND CHARGES BY INCREASING THE QUARTERLY BASE FEE BY TEN DOLLARS; AND CODIFYING THE BOROUGH'S FEES UNDER THE UNIFORM CONSTRUCTION CODE, INCLUDING A THIRTY DOLLAR FEE FOR EACH BUILDING OR PLUMBING INSPECTION, A MINIMUM PLUMBING FEE OF THIRTY DOLLARS, AND COLLECTING THE NEW TWO DOLLAR STATE FEE.

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

SECTION 1. Chapter 81 of the Codified Ordinances (relating to Real Property
Tax) is amended by adding the following new § 81-107:

§ 81-107 2005.

A tax is hereby levied on all assessed property within the Borough of
Alburtis subject to taxation for fiscal year 2005, as follows:

(a) For general borough purposes, the sum of 8.4 mills on each
dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 8.4 mills on each dollar of assessed valuation.

SECTION 2. Codified Ordinances § 81-201 (relating to Property Tax Penalties) is ratified and confirmed for fiscal year 2005.

SECTION 3. The rates of taxes under Chapters 82 (relating to Earned Income Tax), 83 (relating to Per Capita Tax), and 85 (relating to Realty Transfer Tax) of the Codified Ordinances are ratified and confirmed without change for the year 2005.

SECTION 4. Chapter 84 of the Codified Ordinances (relating to Occupational Privilege Tax) is hereby amended by revising the Chapter title and §§ 84-101, 84-205, 84-301, 84-401, 84-403, and adding a new § 84-406, as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining), and the rate of the tax under Chapter 84 is ratified and confirmed without change for the year 2005:

**Chapter 84 — Occupational Privilege
Emergency and Municipal Services Tax**

Article I — Title, Authority, and Duration

§ 84-101 Short Title.

This Chapter shall be known, and may be cited, as the “Alburtis Occupational Privilege Emergency and Municipal Services Tax Ordinance.”

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Article II — Definitions

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§ 84-205 Tax Receiver.

The term “Tax Receiver” shall mean the person designated by the Borough of Alburdis for the collection of ~~occupational privilege~~ emergency and municipal services taxes.

Article III — Imposition of Tax

§ 84-301 In General.

The Borough of Alburdis hereby imposes upon each individual engaged in an occupation within the corporate limits of the Borough an annual ~~occupational privilege~~ emergency and municipal services tax of Ten Dollars (\$10.00) in the manner set forth in this Chapter, payable within the first three (3) months of each calendar year.

Article IV — Administration

§ 84-401 Collection by Employer.

Each employer within the Borough of Alburdis is hereby charged with the duty of collecting and paying over to the Borough Tax Receiver

the tax levied hereunder, yearly, upon each individual within his employ subject to said tax. Each employer shall make a return and payment of said tax and is authorized to deduct said ~~occupational~~ emergency and municipal services tax from each employee earning wages in his service. Each employer shall make and file a return showing a computation of the tax on a form to be obtained by him from the Borough Tax Receiver.

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§ 84-403 Multiple Employment.

(a) Within Alburtis. Each individual who shall have more than one (1) occupation within the Borough of Alburtis shall be subject to the payment of annual ~~occupational privilege~~ emergency and municipal services tax solely upon his principal occupation. A certificate of employment shall be furnished by each employer, upon a form furnished by the Borough Tax Receiver, to each employee engaged in multiple employment upon request of the employee.

(b) More than One Political Subdivision.

(1) Maximum Tax. In the event a person is engaged in one occupation within the Borough and one or more other occupations in another political subdivision during a particular calendar year, and/or is engaged in an occupation which requires working in more than one political subdivision during the calendar year, the person shall not be required to pay more than a total of Fifty-two Dollars (\$52.00) in any calendar year as an emergency and municipal services tax authorized under the Local Tax Enabling Act, 53 PA. STAT. ANN. § 6901 *et seq.*, irrespective of the number of political subdivisions within which the person may be employed during the calendar year.

(2) Priority. The priority of claim to collect the emergency and municipal services tax shall be in the following order:

(A) First, the political subdivision in which a person maintains his principal office or is principally employed;

(B) Second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision;

(C) Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

The place of employment shall be determined as of the day the taxpayer first becomes subject to an emergency and municipal services tax during the calendar year.

(3) **Tax Receipt of Prior Payment.** A tax receipt of a political subdivision declaring that a taxpayer has made prior payment of an emergency and municipal services tax for a given calendar year shall constitute prima facie certification of payment to all other political subdivisions.

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§ 84-406 Restricted Use of Tax Revenues.

Effective January 1, 2005, the Borough may only use the funds derived from the emergency and municipal services tax imposed under this Chapter for the following purposes:

- (a) police, fire, and/or emergency services;
- (b) road construction and/or maintenance; and/or
- (c) reduction of property taxes.

* * *

SECTION 5. Codified Ordinances § 64-601 (relating to Water—Rentals, Charges & Fees—Volume Charge) is amended as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

§ 64-601 Volume Charge.

The quarterly rent or charge for use and consumption of water by all metered users drawing from the water system of the Borough of Alburdis shall be computed in accordance with the following schedule based on the number of gallons used:

<u>Gallons Discharged</u>	<u>Base Amount</u>	<u>plus</u>	<u>Marginal Rate</u>	<u>For volume over</u>
0 – 3,000	\$12.09 <u>\$22.09</u>	+	0	0 gallons
3,001 – 8,000	\$12.09 <u>\$22.09</u>	+	\$2.43 / 1000 gal	3,000 gallons
8,001 – 11,000	\$24.24 <u>\$34.24</u>	+	\$2.64 / 1000 gal	8,000 gallons
11,001 – 13,000	\$32.16 <u>\$42.16</u>	+	\$2.67 / 1000 gal	11,000 gallons
13,001 – 18,000	\$37.50 <u>\$47.50</u>	+	\$2.90 / 1000 gal	13,000 gallons
18,001 – 22,000	\$52.00 <u>\$62.00</u>	+	\$3.14 / 1000 gal	18,000 gallons
over 22,000	\$64.56 <u>\$74.56</u>	+	\$3.15 / 1000 gal	22,000 gallons

SECTION 6. The rentals, charges, and/or fees established under Codified Ordinances Chapter 65, Article V (relating to Sewer Rental & System Usage Fees), and Chapter 67, Article VII (relating to Municipal Solid Waste, Recyclables, and Other Refuse—Fees) are ratified and confirmed without change for the year 2005.

SECTION 7. The provisions of Codified Ordinances § 65-509 (relating to Sewer Rental & System Usage Fees—Temporary Surcharges) are extended for the year 2005 at the same rate as for the year 2004 by adding the following new subsection (p) to Codified Ordinances § 65-509:

(p) **2005.** One Hundred Twenty Dollars (\$120.00) for each Dwelling Unit and each commercial/business unit for fiscal year 2005, to be added as Borough Council deems necessary.

SECTION 8. Chapter 30, Article II of the Codified Ordinances (relating to Uniform Construction Code—Fees) is hereby amended as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

Article II — Fees

§ 30-201 Fees In General.

A fee for each plan examination, building permit, plumbing permit, license, and inspection under this Chapter by the Borough or its designated officials and/or agencies shall be paid in accordance with the provisions of this Article II. ~~schedules set forth in Chapter 31, Article III (relating to Building Code Fees) and in § 32-208 (relating to Plumbing Modifications of National Code Fee Schedule), which are incorporated herein by reference. Those provisions are specifically continued in effect under this Chapter and saved from repeal. In addition, the definition of “plumbing fixture” contained in § 32-214 (relating to Plumbing Modifications of National Code Definition of Plumbing Fixture) is also incorporated herein by reference, continued in effect, and saved from repeal to the extent the term is utilized for purposes of § 32-208 (relating to Plumbing Fee Schedule).~~

§ 30-202 Building Permit Base Fees.

(a) **In General.** The base fee for a building permit shall be Thirty Dollars (\$30.00) for each required regular inspection, plus twenty cents (\$0.20) per square foot of building area (including the area of sheds and decks). For special structures without square footage (such as radio tow-

ers, fences, etc.), the base fee shall be Thirty Dollars (\$30.00) for each required regular inspection.

(b) Alterations. In the case of residential or commercial alterations which do not increase the square footage of building area, the base fee for a building permit shall be Five Dollars (\$5.00) for every One Thousand Dollars (\$1,000.00) of the labor and material costs of the alterations (rounded up to the next multiple of \$1,000.00), but in no event less than Fifty Dollars (\$50.00). If both alterations and new construction are proposed, the base fee shall be the sum of the separate base fees for the alterations and the new construction.

(c) Calculation and Payment. After the Code Official receives an application for a building permit, he/she shall inform the applicant of the number of regular inspections which will be required under the permit, and shall calculate the base fee. All base fees must be paid before the building permit is issued.

(d) No Special Footer/Foundation Permits. All building permits and fees for building permits are required before any work commences, including any footers and foundations.

§ 30-203 Plumbing Permit Base Fees.

The base fee for a plumbing permit shall be in accordance with the following schedule:

(a) Residential.

- (1) First three (3) fixtures\$30.00
- (2) Each additional fixture.....\$ 5.00
- (3) New water lines or repair from curb box\$30.00
- (4) Sanitary sewer hookup (each lateral).....\$30.00
- (5) Storm sewer connections\$30.00
- (6) Water softeners\$30.00
- (7) Water supply and drainage connections to heating/cooling/sprinkler systems.....\$30.00

(b) Nonresidential.

- (1) First three (3) fixtures\$30.00
- (2) Each additional fixture.....\$15.00
- (3) New water lines or repair from curb box\$35.00
- (4) Sanitary sewer hookup (each lateral).....\$75.00
- (5) Storm sewer connections\$50.00
- (6) Water softeners\$40.00
- (7) Water supply and drainage connections to heating/cooling/sprinkler systems.....\$30.00

(c) Definition. For purposes of this Section, the term “fixture” shall mean a receptacle or device which is either permanently or temporarily connected to the water distribution system of the premises, and demands a supply of water therefrom; or discharges used water, waste materials, or sewage either directly or indirectly to the *drainage system* of the premises; or requires both a water supply connection and a discharge to the *drainage system* of the premises. Plumbing appliances as a special class of fixture are further defined. Fixtures shall include, without limitation, automatic clothes washers, bathtubs, bidets, dishwashing machines, drinking fountains, emergency showers, eye wash stations, floor drains, food waste grinders, garbage can washers, garbage disposals, kitchen sinks, laundry trays, lavatories, ornamental pools, service sinks, showers, sinks, slop sinks, special fixtures, toilets, urinals, water closets, and water coolers.

§ 30-204 Plumbing Licenses.

The fees for a plumbing license examination (which includes the appropriate plumbing license for the calendar year of the examination) and the fees for an annual plumbing license (for the calendar year indicated in the application) shall be as follows:

- (a) Master Plumber — \$50.00.
- (b) Journeyman Plumber — \$30.00.

§ 30-205 Additional Fees.

(a) In General. In addition to the base fees for any building, plumbing, or other permit issued under this Chapter, the Borough shall recover from the applicant all properly-chargeable engineering and legal costs incurred by the Borough in connection with the work covered by the permit.

(b) Escrow. If any engineering or legal costs are foreseeable (in the reasonable opinion of the Borough Secretary) or required by law or ordinance in connection with the work covered by any permit, the applicant shall deposit with the Borough the amount of Two Hundred Dollars (\$200.00) before the permit is issued as security for the payment of additional fees under this Section, and shall replenish any sums drawn against the escrow upon demand.

§ 30-206 Additional Inspection Fees.

If additional inspections or visits are required with respect to the work covered by any building, plumbing, or other permit issued under this Chapter because the permittee failed an inspection, requested an inspection on incomplete work, failed to provide appropriate access to the inspector on a scheduled inspection (including, without limitation, no provision of ladders where stairs are not yet installed), or otherwise, the permittee shall pay a fee of Thirty Dollars (\$30.00) for each such additional inspection or visit. This fee must be paid in full prior to the additional inspection or visit.

§ 30-207 State Municipal Code Official Training Fee.

In addition to all other fees imposed by the Borough for any construction or building permit issued by or on behalf of the Borough under this Chapter, an applicant for a construction or building permit shall pay a fee of Two Dollars (\$2.00) as required under section 703 of the Pennsylvania Construction Code Act, as amended, 35 PA. STAT. ANN. § 7210.703, to fund the state Municipal Code Official Training Account.

DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Al-
burtis, this 29th day of December, 2004, in lawful session duly assembled.

**BOROUGH COUNCIL
BOROUGH OF ALBURTIS**

Steven R. Hill, President

Attest:

Melanie Hansen, Secretary

AND NOW, this 29th day of December, 2004, the above Ordinance is hereby
APPROVED.

Russell J. Afflerbach, Mayor