

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 500

(Duly Adopted December 28, 2011)

AN ORDINANCE ESTABLISHING THE REAL ESTATE TAX RATE FOR THE FISCAL YEAR 2012 AT 9.9 MILLS, WHICH IS THE SAME AS THE RATE APPLICABLE FOR 2011; CONFIRMING WITH NO INCREASE IN RATES FOR 2012 THE PER CAPITA TAX, EARNED INCOME TAX, LOCAL SERVICES TAX, REALTY TRANSFER TAX, WATER RENTALS AND FEES, AND THE FEES FOR COLLECTING MUNICIPAL WASTE AND RECYCLABLE MATERIALS; AND NOT EXTENDING THE SANITARY SEWER TEMPORARY SURCHARGE FOR 2012 BUT INSTEAD INCREASING THE BASE SANITARY SEWER RENTALS AND FEES BY \$42.00 PER CALENDAR QUARTER SO THAT THE BASE SANITARY SEWER RENTALS AND FEES FOR 2012 ARE AT THE SAME RATE AS THE TOTAL 2011 RATE FOR BASE SANITARY RENTALS AND FEES PLUS SANITARY SEWER TEMPORARY SURCHARGE.

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 § 81-114:

§ 81-114 2012.

A tax is hereby levied on all assessed property within the Borough of
Alburtis subject to taxation for fiscal year 2012, as follows:

(a) For general borough purposes, the sum of 9.9 mills on each
dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 9.9 mills on
each dollar of assessed valuation.

SECTION 2. Codified Ordinances § 81-201 (relating to Real Property Tax—Penalties) is ratified and confirmed for fiscal year 2012.

SECTION 3. The rates of taxes under Chapters 80 (relating to Earned Income Tax), 83 (relating to Per Capita Tax), 84 (relating to Local Services Tax), and 85 (relating to Realty Transfer Tax) of the Codified Ordinances are ratified and confirmed without change for the year 2012.

SECTION 4. The rentals, charges, and/or fees established under Codified Ordinances Chapter 64, Article VI (relating to Water Rentals, Charges, and 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 2012.

SECTION 5. Effective January 1, 2012, Codified Ordinances § 65-502(a) (relating to Sanitary Sewer—Sewer Rental & System Usage Fees—Charges for Dwelling Units, Commercial Establishments, and Institutional Establishments—Flat Rates) is amended as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

§ 65-502 Charges for Dwelling Units, Commercial Establishments, and Institutional Establishments.

(a) **Flat Rates.** Sewer rentals or charges for Sanitary Sewage discharged into the Sewer System from any Improved Property constituting a Dwelling Unit, a Commercial Establishment, or an Institutional Establishment shall be on a flat rate basis for the following classifications at the following rates per quarter annum:

(1) **Dwelling Units.** ~~Sixty-eight~~ One Hundred Ten Dollars (~~\$68.00~~ \$110.00) per Dwelling Unit (~~\$272.00~~ \$440.00/year).

(2) **Commercial Establishments.** ~~Eighty-one~~ One Hundred Twenty-three Dollars and fifty cents (~~\$81.50~~ \$123.50) per Commercial Establishment or combination Dwelling Unit and Commercial Establishment (~~\$326.00~~ \$494.00/year).

(3) **Institutional Establishments.**

(A) **Schools.** The charge for each public or private school is ~~Thirty-six~~ Seventy-eight Dollars (~~\$36.00~~ 78.00) plus—

(I) One Dollar and sixty cents (\$1.60) for each full-time pupil, full-time teacher, or full-time employee, based on the daily average number of full-time pupils, teachers, and employees enrolled or employed on days when the school was in session during the immediately preceding full school year; plus

(II) Eighty cents (\$0.80) for each part-time pupil, part-time teacher, or part-time employee, based on the daily average number of part-time pupils, teachers, and employees enrolled or employed on days when the school was in session during the immediately preceding full school year.

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SECTION 6. Effective January 1, 2012, Codified Ordinances § 65-503(b) (relating to Sanitary Sewer—Sewer Rental & System Usage Fees—Charges for Industrial Establishments—Volume Rates; Exceptional Strength Charges) is amended as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

§ 65-503 Charges for Industrial Establishments.

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(b) Volume Rates. Base sewer rentals or charges for Sanitary Sewage and Industrial Wastes discharged from any Improved Property constituting an Industrial Establishment shall be equal to the greatest of the amounts determined under paragraphs (1), (2), (3), and (4):

(1) Volume Rate Schedule. The amount computed in accordance with the following schedule based on the number of gallons discharged (determined under the method set forth in subsection (a)):

<u>Gallons Discharged</u>	<u>Base Amount</u>	<i>plus</i>	<u>Marginal Rate</u>	<u>For volume over</u>
0 – 15,000	\$62.75 <u>\$104.75</u>	+	0	0 gallons
15,001 – 30,000	\$62.75 <u>\$104.75</u>	+	\$1.45 / 1000 gal	15,000 gallons
30,001 – 100,000	\$84.50 <u>\$126.50</u>	+	\$1.23 / 1000 gal	30,000 gallons
100,001 – 200,000	\$170.60 <u>\$212.60</u>	+	\$0.80 / 1000 gal	100,000 gallons
200,001 – 1,000,000	\$250.60 <u>\$292.60</u>	+	\$0.64 / 1000 gal	200,000 gallons
1,000,001 – 3,000,000	\$762.60 <u>\$804.60</u>	+	\$0.54 / 1000 gal	1,000,000 gallons
3,000,001 – 9,000,000	\$1,842.60 <u>\$1,884.60</u>	+	\$0.38 / 1000 gal	3,000,000 gallons
over 9,000,000	\$4,122.60 <u>\$4,164.60</u>	+	\$0.36 / 1000 gal	9,000,000 gallons

(2) Minimum Flat Charge. A minimum quarterly charge of ~~Sixty-two Dollars and seventy-five cents (\$62.75)~~ One Hundred Four Dollars and seventy-five cents (\$104.75); or

(3) Minimum Employee Charge. A minimum quarterly charge of ~~Thirty-six~~ Seventy-eight Dollars (~~\$36.00~~ 78.00) plus an addi-

tional Two Dollars and fourteen cents (\$2.14) per employee, based upon the daily number of employees for the quarter-annum immediately preceding the quarter-annum for which the bill is rendered.

(4) Historical Minimum Charge. A minimum quarterly charge of seventy-five percent (75%) of the average sewer rental or charge paid by the Industrial Establishment during the same quarter annum period of the two (2) preceding calendar years or, if said Industrial Establishment did not pay rentals or charges during such two (2) previous years, then seventy-five percent (75%) of the sewer rental or charges paid by said Industrial Establishment during the same quarter annum of the previous year.

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SECTION 7. The temporary surcharges imposed under Codified Ordinances § 65-509 (relating to Sewer Rental & System Usage Fees—Temporary Surcharges) are not extended for the year 2012.

DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Al-
burtis, this 28th day of December, 2011, in lawful session duly assembled.

**BOROUGH COUNCIL
BOROUGH OF ALBURTIS**

Steven R. Hill, President

Attest:

Sharon Trexler, Executive Secretary

AND NOW, this 28th day of December, 2011, the above Ordinance is hereby
APPROVED.

Robert W. Mader, Mayor