

**BOROUGH OF ALBURTIS  
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 508

(Duly Adopted December 26, 2012)

AN ORDINANCE ESTABLISHING THE REAL ESTATE TAX RATE FOR THE FISCAL YEAR 2013 AT 3.08 MILLS, WHICH IS A RATE ON THE NEW COUNTY PROPERTY ASSESSMENTS THAT RESULTS IN A TOTAL TAX LEVY FOR 2013 WHICH DOES NOT EXCEED THE TOTAL TAX LEVY FOR 2012; AND CONFIRMING WITH NO INCREASE IN RATES FOR 2013 THE PER CAPITA TAX, EARNED INCOME TAX, LOCAL SERVICES TAX, REALTY TRANSFER TAX, WATER RENTALS AND FEES, SANITARY SEWER RENTALS AND FEES, AND THE FEES FOR COLLECTING MUNICIPAL WASTE AND RECYCLABLE MATERIALS.

**BE IT ORDAINED** and **ENACTED** by the Borough Council of the Borough of Alburtis, 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 § 81-115:

**§ 81-115 2013.**

**(a) Reassessment.**

**(1)** The County of Lehigh has implemented a countywide revision of assessment by revaluing all properties and applying an established predetermined ratio of one hundred percent (100%). The first year in which this revision is implemented is 2013 and the Borough is now levying its real estate taxes on the revised assessment roll for the first time for fiscal year 2013.

**(2)** In accordance with 53 PA. CONS. STAT. § 8823(b), the Borough must reduce its tax rate so that the total amount of taxes levied for 2013 against the real properties contained in the duplicate does not exceed the total amount it levied on the properties in 2012.

(3) At a tax rate of 3.08 mills, and a total taxable assessment of \$130,605,200 for 2013 as certified by the County of Lehigh Office of Assessment, the total amount of taxes levied for 2013 against the real properties contained in the duplicate would be \$402,264.02. This amount does not exceed the total amount levied on the properties in 2012, which was \$402,389.85. Accordingly, a tax rate of 3.08 mills will satisfy the requirements of 53 PA. CONS. STAT. § 8823(b).

(4) Since the tax rate established below is set at 3.08 mills, it is not necessary to utilize the procedures of 53 PA. CONS. STAT. § 8823(c) or (e) to levy real property taxes at a higher rate.

**(b) Tax Levy.** A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2013, as follows:

(1) For general borough purposes, the sum of 3.08 mills on each dollar of assessed valuation.

(2) The total tax levy on assessed property is equal to 3.08 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 2013.

**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 2013.

**SECTION 4.** The rentals, charges, and/or fees established under Codified Ordinances Chapter 64, Article VI (relating to Water Rentals, Charges, and Fees), Chapter 65, Article V (relating to Sanitary Sewer—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 2013.

**DULY ORDAINED** and **ENACTED** by the Borough Council of the Borough of Alburtis, this 26<sup>th</sup> day of December, 2012, in lawful session duly assembled.

BOROUGH COUNCIL  
BOROUGH OF ALBURTIS

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Steven R. Hill, President

Attest:

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Sharon Trexler, Executive Secretary

**AND NOW**, this 26<sup>th</sup> day of December, 2012, the above Ordinance is hereby APPROVED.

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Kathleen Palmer, Mayor