

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 514

(Duly Adopted December 23, 2013;
Vetoed January 2, 2014; Overridden January 6, 2014)

AN ORDINANCE ESTABLISHING THE REAL ESTATE TAX RATE FOR THE FISCAL YEAR 2014 AT 3.83 MILLS (3.75 MILLS FOR GENERAL BOROUGH PURPOSES AND 0.08 MILLS FOR FIRE PURPOSES), WHICH IS AN INCREASE OF 0.75 MILLS OVER THE TOTAL TAX RATE FOR FISCAL YEAR 2013; ESTABLISHING A 2% DISCOUNT ON REAL ESTATE TAXES PAID WITHIN TWO MONTHS OF THE DATE OF THE TAX NOTICE AND A 10% PENALTY FOR FAILURE TO PAY SUCH TAXES WITHIN FOUR MONTHS AFTER THE DATE OF THE TAX NOTICE; CONFIRMING WITH NO INCREASE IN RATES FOR 2014 THE PER CAPITA TAX, EARNED INCOME TAX, REALTY TRANSFER TAX, WATER RENTALS AND FEES, AND THE FEES FOR COLLECTING MUNICIPAL WASTE AND RECYCLABLE MATERIALS; CONFIRMING THE TAX RATE OF THE LOCAL SERVICES TAX FOR 2014 AS RECENTLY INCREASED BY ORDINANCE 512; AND CONFIRMING THE SANITARY SEWER RENTALS AND FEES WITHOUT CHANGE FOR 2014, EXCEPT THAT CHARGES FOR COMMERCIAL ESTABLISHMENTS WHICH INCLUDE A RESTAURANT AND/OR ONE OR MORE HOTEL ROOMS SHALL BE CHARGED IN THE SAME MANNER AS AN INDUSTRIAL ESTABLISHMENT (GENERALLY BASED ON QUANTITY OF WATER USAGE).

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 § 81-116:

§ 81-116 2014.

A tax is hereby levied on all assessed property within the Borough of
Alburtis subject to taxation for fiscal year 2014, as follows:

(a) For general borough purposes: the sum of 3.75 mills on each
dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

SECTION 2. Article II of Chapter 81 of the Codified Ordinances (relating to Real Property Tax— Penalties) is amended as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining)

Article II — Discounts & Penalties

~~§ 81-201 Property Tax Penalties.~~

~~A penalty of ten percent (10%) shall be charged for all taxes assessed under Article I 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%).~~

§ 81-201 Discounts.

All taxpayers subject to the payment of taxes under Article I shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount thereof within two (2) months after the date of the tax notice.

§ 81-202 Penalties.

All taxpayers who shall fail to make payment of any taxes under Article I charged against them for four (4) months after the date of the tax notice shall be charged a penalty of ten percent (10%), which penalty shall be added to the taxes by the tax collector and be collected by him.

SECTION 3. The rates of taxes under Chapters 80 (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 2014. The rate of taxes under Chapter 84 (relating to Local Services Tax), as recently increased for the year 2014 and succeeding years by Ordinance 512, is hereby confirmed for the year 2014.

SECTION 4. Except as provided in Section 5 of this Ordinance, 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 2014.

SECTION 5. Codified Ordinances § 65-502(c) (relating to Sanitary Sewer—Sewer Rental & System Usage Fees—Charges for Dwelling Units, Commercial Establishments, and Institutional Establishments—Metering) 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.

* * *

(c) **Metering Restaurants and Hotel Rooms**. The Borough reserves the right to require any of the above Units or Establishments to pay sewer rentals or charges on the basis of metered rates. In such case, such Units or Establishments shall pay the same rentals or charges as are provided in this Article of Industrial Establishments; *provided*, however, that such Units or Establishments shall not pay less than the above flat rates. Notwithstanding subsection (a), the sewer rentals or charges for Sanitary Sewage discharged into the Sewer System from any Commercial Establishment which includes a restaurant and/or one or more hotel rooms shall be determined in accordance with § 65-503 (relating to Charges for Industrial Establishments) as if that Commercial Establishment were an Industrial Establishment. The Borough reserves the right to require any of the other Units or Establishments described in subsection (a) to pay sewer rentals or charges in accordance with § 65-503 as if they were Industrial Establishments, rather than pay a flat rate under subsection (a).

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DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Al-
burtis, this 23rd day of December, 2013, in lawful session duly assembled.

BOROUGH COUNCIL
BOROUGH OF ALBURTIS



Steven R. Hill, President

Attest:



Sharon Trexler, Executive Secretary

THIS ORDINANCE was presented to the Mayor on December 23, 2013, and returned by her to the Executive Secretary on January 2, 2014 with the attached statement setting forth the Mayor's objections. These objections will be entered upon the minutes of the Council meeting of January 6, 2014.




Sharon Trexler, Executive Secretary

VETO OVERRIDDEN by a vote of no less than a majority of all elected Council members plus one, this 6th day of January, 2014, with the members of Council voting as follows:

	<u>Aye</u> <u>(Override)</u>	<u>Nay</u> <u>(Not Override)</u>
Aleszczyk	<u>X</u>	_____
DeIaco	<u>X</u>	_____
Hill	<u>X</u>	_____
McCormack	<u>X</u>	_____
Moyer	<u>X</u>	_____
Oels	<u>X</u>	_____
Raines	_____	<u>X</u>

BOROUGH COUNCIL
BOROUGH OF ALBURTIS



Steven R. Hill, President

Attest:



Sharon Trexler, Executive Secretary

KATHLEEN PALMER
MAYOR OF ALBURTIS BOROUGH
260 FRANKLIN STREET
ALBURTIS, PA 18011

January 1, 2014

The Honorable Steve Hill, President
Borough of Alburdis Council
260 Franklin Street
Alburdis, PA 18011

**RE: Ordinance No. 514
Fixing the Property Tax Rate for the Year 2014**

Dear Mr. President:

Enclosed is the proposed Ordinance No. 514 entitled Ordinance of the Borough of Alburdis, Lehigh County, Commonwealth of Pennsylvania, Fixing the Tax Rate for the Year 2014. It was passed by your Borough Council at its regular meeting on December 23, 2013 and presented to me as Mayor for my approval. I am returning this Ordinance to Council because I cannot approve it without further consideration by Council of ways in which the property tax can be lowered without reducing the current quality of services. You should consider this Ordinance vetoed under the Section of the Borough of Alburdis Code.

In vetoing this ordinance, it is not my intention to act in opposition to the action taken by Borough Council on this issue. I was present during the budget process and listened to the consensus of the elected officials regarding the need to significantly raise property taxes. As you know, our message to our residents is to not compromise the quality of municipal services for the sake of avoiding a significant property tax increase.

My specific reasons for vetoing Ordinance 514 are as follows:

1. a 24% tax increase upon the residents of the Borough of Alburdis during these economic times is a burden which the elected officials have not appropriately taken into consideration; approximately 1/3 of our the residents are on a fixed income, thereby creating a hardship on the tax payers;
2. approving a pay increase of 18% to the Borough Secretary at a time when we are facing a 24% tax increase is simply not justified;

3. the "fire tax" has been stated as an "allotment" and can be removed at any time.

In my opinion, the decisions which we as elected officials make with respect to the 2014 budget will have long term consequences for the future of the Borough of Alburdis. I believe that we must utilize every opportunity to keep the property tax as low as we possibly can. For this reason, I sincerely hope that you will regard my veto of the Ordinance as a positive opportunity to lessen the tax burden on homeowners without compromising municipal services and not a repudiation of the previous action taken by Council.

Respectfully Submitted:


KATHLEEN PALMER, MAYOR

Cc: The Honorable John Aleszczyk, Vice President
The Honorable Kathleen Raines, Second Vice President
The Honorable Cathy Moyer, Member
The Honorable Peg McCormack, Member
The Honorable Sherryann Oels, Member ✓
The Honorable Katie DeIacco, Member