

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 523

(Duly Adopted December 29, 2014)

AN ORDINANCE ESTABLISHING THE REAL ESTATE TAX RATE FOR THE FISCAL YEAR 2015 AT 3.83 MILLS (3.75 MILLS FOR GENERAL BOROUGH PURPOSES AND 0.08 MILLS FOR FIRE PURPOSES), WHICH IS THE SAME AS THE TAX RATE FOR FISCAL YEAR 2014; 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; ESTABLISHING THE FEES FOR COLLECTING MUNICIPAL WASTE AND RECYCLABLE MATERIALS FOR 2015 AT RATES PER UNIT WHICH ARE TEN DOLLARS (\$10.00) PER CALENDAR QUARTER LOWER THAN FOR 2014; CONFIRMING WITH NO INCREASE IN RATES FOR 2015 THE PER CAPITA TAX, EARNED INCOME TAX, LOCAL SERVICES TAX, REALTY TRANSFER TAX, WATER RENTALS AND FEES, AND SANITARY SEWER RENTALS AND FEES.

BE IT ORDAINED and **ENACTED** by the Borough Council of the Borough of Alburdis, 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 § 81-117:

§ 81-117 2015.

A tax is hereby levied on all assessed property within the Borough of Alburdis subject to taxation for fiscal year 2015, 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— Discounts & Penalties) is ratified and confirmed without change for the year 2015.

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 2015.

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 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 2015.

SECTION 5. Effective January 1, 2015, Codified Ordinances § 67-701(h) (relating to Municipal Solid Waste, Recyclables, and Other Refuse—Fees—Schedule of Fees—Current Fee Schedule) is amended by amending paragraphs (1) and (2) as follows (with deletions indicated by ~~strike-outs~~ and insertions indicated by double underlining):

§ 67-701 Schedule of Fees.

* * *

(h) Current Fee Schedule. Unless and until changed or supplemented by action under the preceding subsections of this § 67-701, the schedule of fees for the services provided under this Chapter shall be as follows:

(1) Residential. The owner of a residential dwelling unit in the Borough shall pay a fee for the collection and disposition of municipal waste and recyclable materials under this Chapter of ~~Eighty-four Dollars (\$84.00)~~ Seventy-four Dollars (\$74.00) each calendar quarter for each residential dwelling unit owned, except for any residential dwelling unit not connected to the Borough water system for the entire quarter. The owner of a residential dwelling unit in the Borough who also conducts a business from the property shall pay a quarterly fee of ~~Eighty-four Dollars (\$84.00)~~ Seventy-four Dollars (\$74.00) per equivalent dwelling unit for the collection and disposition of municipal waste and recyclable materials under this Chapter. Each such property shall be assigned a number of equivalent dwelling units based on an estimate of the amount of collectible municipal waste hauled from that property divided by the amount of collectible municipal waste hauled from a typical residential dwelling unit. This number shall be set, from time to time, by the Borough, subject to appeal to the Borough Council. In the absence of any specific action establishing equivalent dwelling units, the quarterly fee for such a residential dwelling unit shall be ~~Eighty-eight Dollars (\$88.00)~~ Seventy-eight Dollars (\$78.00).

(2) Nonresidential. The owner of each nonresidential property in the Borough shall pay a quarterly fee of ~~Eighty-four Dollars (\$84.00)~~ Seventy-four Dollars (\$74.00) per equivalent dwelling unit for

the collection and disposition of municipal waste and recyclable materials under this Chapter. Each nonresidential property shall be assigned a number of equivalent dwelling units based on an estimate of the amount of collectible municipal waste hauled from that property divided by the amount of collectible municipal waste hauled from a typical residential dwelling unit. This number shall be set, from time to time, by the Borough, subject to appeal to the Borough Council. In the absence of any specific action establishing equivalent dwelling units, the quarterly fee for a nonresidential property served by one or more dumpsters shall be computed on the basis of three (3) equivalent dwelling units per dumpster.

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DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Alburdis, this 29th day of December, 2014, in lawful session duly assembled.

BOROUGH COUNCIL
BOROUGH OF ALBURDIS

Steven R. Hill, President

Attest:

Sharon Trexler, Executive Secretary

AND NOW, this 29th day of December, 2014, the above Ordinance is hereby APPROVED.

Kathleen Palmer, Mayor