

**BOROUGH OF ALBURTIS
LEHIGH COUNTY, PENNSYLVANIA**

Ordinance No. 569

(Duly Adopted December 29, 2021)

AN ORDINANCE ESTABLISHING THE REAL ESTATE TAX RATE FOR THE FISCAL YEAR 2022 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 2021; CONFIRMING 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 CHANGE IN RATES FOR 2022 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 DECREASING SANITARY SEWER RENTALS AND FEES BY APPROXIMATELY SEVENTEEN PERCENT (17%), INCLUDING A DECREASE OF \$20.00 PER CALENDAR QUARTER IN THE FLAT RATE FOR DWELLING UNITS (TO \$100.00 PER CALENDAR QUARTER).

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 § 81-124:

§ 81-124 2022.

A tax is hereby levied on all assessed property within the Borough of Alburdis subject to taxation for fiscal year 2022, 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 serving the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company serving 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 2022.

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 2022.

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 2022.

SECTION 5. Effective January 1, 2022, 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.** ~~One Hundred Twenty~~ One Hundred Dollars (~~\$120.00~~ \$100.00) per Dwelling Unit (~~\$480.00~~ \$400.00/year).

(2) **Commercial Establishments.** ~~One Hundred Thirty-four Dollars and fifty cents~~ One Hundred Twelve (~~\$134.50~~ \$112.00) per Commercial Establishment or combination Dwelling Unit and Commercial Establishment (~~\$538.00~~ \$448.00/year).

(3) **Institutional Establishments.**

(A) **Schools.** The charge for each public or private school is ~~Eighty-five~~ Seventy-one Dollars (~~\$85.00~~ 71.00) plus—

(I) One Dollar and ~~seventy-five~~ forty-five cents (~~\$1.75~~ \$1.45) 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) ~~Ninety~~ Seventy-five cents (~~\$0.90~~ \$0.75) 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, 2017, Codified Ordinances § 65-503(b) (relating to Sanitary Sewer—Sewer Rental & System Usage Fees—Charges for Industrial Establishments—Volume Rates) 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	\$114.25 <u>\$95.25</u>	+	0	0 gallons
15,001 – 30,000	\$114.25 <u>\$95.25</u>	+	\$1.59 <u>\$1.33</u> / 1000 gal	15,000 gallons
30,001 – 100,000	\$138.10 <u>\$115.20</u>	+	\$1.34 <u>\$1.12</u> / 1000 gal	30,000 gallons
100,001 – 200,000	\$231.90 <u>\$193.60</u>	+	\$0.87 <u>\$0.73</u> / 1000 gal	100,000 gallons

200,001 – 1,000,000	\$318.90 <u>\$266.60</u>	+	\$0.70 / 1000 gal	<u>\$0.58</u>	200,000 gallons
1,000,001 – 3,000,000	\$878.90 <u>\$730.60</u>	+	\$0.59 / 1000 gal	<u>\$0.49</u>	1,000,000 gallons
3,000,001 – 9,000,000	\$2,058.90 <u>\$1,710.60</u>	+	\$0.42 / 1000 gal	<u>\$0.35</u>	3,000,000 gallons
over 9,000,000	\$4,578.90 <u>\$3,810.60</u>	+	\$0.39 / 1000 gal	<u>\$0.33</u>	9,000,000 gallons

(2) **Minimum Flat Charge.** A minimum quarterly charge of ~~One Hundred Fourteen Dollars and twenty-five cents (\$114.25)~~ Ninety-five Dollars and twenty-five cents (\$95.25); or

(3) **Minimum Employee Charge.** A minimum quarterly charge of ~~Eighty-five Dollars and ten cents (\$85.10)~~ Seventy Dollars and ninety-two cents (\$70.92) plus an additional ~~Two Dollars and thirty-three cents (\$2.33)~~ One Dollar and ninety-four cents (\$1.94) 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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DULY ORDAINED and **ENACTED** by the Borough Council of the Borough of Alburdis, this 29th day of December, 2021, in lawful session duly assembled.

**BOROUGH COUNCIL
BOROUGH OF ALBURDIS**

Ronald J. DeIaco, President

Attest:

Sharon Trexler, Borough Manager

AND NOW, this 29th day of December, 2021, the above Ordinance is hereby APPROVED.

Kathleen Palmer, Mayor