# A RESOLUTION OF THE COUNCIL OF ABBOTTSTOWN BOROUGH, ADAMS COUNTY, PENNSYLVANIA, LEVYING THE TAXES IDENTIFIED HEREIN FOR THE FISCAL YEAR 2024.

NO. 2023-05

### WHEREAS;

The Borough of Abbottstown (Abbottstown), Adams County, Pennsylvania, is a political subdivision of the Commonwealth of Pennsylvania, and it is governed under The Borough Code (the Code), 8 Pa. C.S.A. §101 et seq.; and

Under the Code, the Abbottstown Borough Council shall adopt a budget containing the estimated receipts and expenditures for each fiscal year, 8 Pa. C.S.A. §1307; and

Under the Code, the Abbottstown Borough Council shall also annually adopt a resolution (when not increasing the tax rate) levying the taxes for the fiscal year, and it shall do so with the approval of the Mayor or passage over his veto, 8 Pa. C.S.A. §1310.1; and

Under the Code, the Abbottstown Borough Council can adopt such budgets (without a proposed tax rate increase) by resolution after offering for a ten-day public inspection of the proposed budget for fiscal year 2024, which is required to be advertised in a newspaper of general circulation, 8 Pa. C.S.A. §1307 and §1308; and

Under the Code, the Abbottstown Borough Council has the power, by resolution, to levy and collect annually a tax for various purposes;

## NOW, THEREFORE, it is hereby resolved and enacted by the Borough Council of Abbottstown, Adams County, Pennsylvania, that:

- 1. The following taxes are hereby levied for fiscal year 2024:
  - (a) a Realty Transfer Tax at the rate of one-half (1/2) of one per cent (1%) on the transfer price of real property within the taxing jurisdiction; and
  - (b) an Earned Income Tax on the wages, salaries, commissions, net profits, or other compensation of persons subject to the jurisdiction of this taxing body at a rate of one per cent (1%) on non-resident taxpayers and one and one-half per cent (1.5%) on resident taxpayers; and
  - (c) a Per Capita Tax upon each adult within this taxing district at a maximum rate of Five (\$5.00) Dollars; and
  - (d) a Local Services Tax (LST) upon persons working within this taxing district at the maximum rate of Fifty-two (\$52.00) Dollars; and

- (e) a Real Estate Tax at the rate of 2.60 mills per \$1.00 of assessed valuation of taxable property, or \$0.260 per every \$100.00 value, which includes a dedicated Fire Tax at the rate twenty-five, one-hundredths (0.25) mills on each dollar of assessed real property valuation.
- 2. All ordinances or resolutions or parts thereof, insofar as they are inconsistent herewith, shall be and the same are hereby repealed.
- 3. In the event that any one or more provisions, sections, sentences, clauses, or parts contained in this Resolution shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision, section, sentence, clause or part of this Resolution, and this Resolution shall be construed and enforced as if such invalid, illegal or unenforceable provision had never been contained herein.
- 4. Upon approval by the Mayor, this Resolution shall be recorded by the Borough Secretary in a book provided for that purpose, which shall be at all times open to the inspection of citizens.
- 5. This Resolution shall be effective on January 1, 2024.

ADOPTED THIS 21<sup>ST</sup> DAY OF DECEMBER 2023.

ATTEST

ABBOTTSTOWN BOROUGH COUNCIL

Dr. David W. Bolton, Ph.D. Borough Secretary

Dennis R. Posey, President

Honorable Daniel W. Watkins, Sr., Mayor

#### **CERTIFICATE**

### 2023-05

I, the undersigned officer of the Borough of Abbottstown, hereby certify that the foregoing Resolution was approved by majority vote of the entire Council at a meeting duly convened according to law and held on December 21, 2023 at which meeting a quorum was present; said Resolution has been recorded in the minutes of said Council; and said Resolution remains in effect, unaltered and unamended, as of the date of this Certificate.

I further certify that the Borough of Abbottstown met the advance notice requirements of the Pennsylvania Sunshine Act, 65 Pa. Cons. Stat. §701 et seq., by advertising the time and place of said meeting and by posting prominently a notice of said meeting at the principal office of the Borough or at the public building in which said meeting was held.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Borough of Abbottstown this 21<sup>st</sup> Day of December 2023.

Dr. David W. Bolton, PhD, MBA

Secretary

(SEAL)