

ORDINANCE NO. 2018- 02

ORDINANCE OF THE BOROUGH OF ABBOTTSTOWN, ADAMS COUNTY, PENNSYLVANIA,
LEVYING THE TAXES IDENTIFIED HEREIN FOR FISCAL YEAR 2019

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

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

WHEREAS, under the Code, Abbottstown's Borough Council shall also annually adopt an ordinance levying the taxes for the fiscal year, and it shall do so for the approval of the mayor or passage over his veto, 8 Pa. C.S.A. §1310.1; and

WHEREAS, under the Code, Abbottstown's Borough Council has made available for public inspection a proposed budget for fiscal year 2019 and has published notice thereof in a newspaper of general circulation, 8 Pa. C.S.A. §§1307 and 1308; and

WHEREAS, under the Code, Abbottstown's borough council has the power, by ordinance, to levy and collect annually a tax for various purposes;

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

1. The following taxes are hereby levied for fiscal year 2019:
 - (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 tax payers and one and one-half per cent (1.5%) on resident tax payers; 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 2.6656 mills per \$1.00 of assessed valuation of taxable property, or \$0.26656 per every \$100.00 value, which includes a 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ordinances or resolutions or parts thereof, insofar as they are inconsistent herewith, shall be and the same are hereby repealed.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 Ordinance 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 Ordinance, and this Ordinance 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 Ordinance 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 Ordinance shall be effective on January 1, 2019.

ENACTED AND ORDAINED this 20th day of December 2018.

ATTEST:


BOROUGH OF ABBOTTSTOWN


David W. Bolton, MBA, CBO, Secretary

By: 
Dennis Posey, Council President

Approved:

Borough of Abbottstown

By: 
Duane Watson, Mayor

Date: December 20th, 2018

CERTIFICATION

I hereby certify that I am the Secretary for Abbottstown Borough, Adams County, Pennsylvania, and that Ordinance No. 2018-02 was advertised in The Gettysburg Times on Saturday, November 21, 2018, a newspaper of general circulation in the municipality, was available at the Borough Office and online at the Borough website during this same period, was duly enacted and approved as set forth at the regular meeting of the Abbottstown Borough Council held on December 20, 2018 and that this is a true and correct copy of that Ordinance.



David W. Bolton, MBA, CBO



Date