

**BEFORE THE BOROUGH COUNCIL OF THE BOROUGH OF EMMAUS
LEHIGH COUNTY, PENNSYLVANIA**

ORDINANCE NO. 1256

AN ORDINANCE LEVYING TAXES FOR THE FISCAL YEAR 2024 FOR THE BOROUGH OF EMMAUS AT THE RATE OF 8.3155 MILLS PURSUANT TO SECTION 1310 OF THE BOROUGH CODE OF THE COMMONWEALTH OF PENNSYLVANIA AND A REVENUE NEUTRAL LEVY BASED ON THE 2013 LEHIGH COUNTY TAX REASSESSMENT, SPLIT BETWEEN THE GENERAL FUND TAX OF 6.4404 MILLS, A FIRE FUND TAX OF 1.3961 MILLS, A SPECIAL ROADS FUND TAX OF 0.32 MILLS, AND A STREET LIGHT FUND TAX OF 0.159 MILLS.

WHEREAS, the Borough Council of the Borough of Emmaus has reviewed the fiscal position of the Borough and reviewed anticipated revenues and expenditures for fiscal year 2024; and

WHEREAS, the Borough of Emmaus Council has collectively decided to enact a Fire Fund and Fire Fund Tax to depict all actual revenues and expenses related to firefighting services; and

WHEREAS, the Borough of Emmaus Council has collectively decided to enact a Special Roads Fund and Special Roads Fund Tax to depict all actual revenues and expenses related to street work for Borough services; and

WHEREAS, the Borough of Emmaus Council has collectively decided to enact a Street Light Fund and Street Light Fund Tax to depict all actual revenues and expenses related to Street Lighting within the Borough; and

WHEREAS, the Borough Council has caused a proposed copy of the 2024 Emmaus Budget to be displayed upon the counters at the Borough Offices for a period of at least ten (10) days, and has notified the community of such display by advertisement, all as required by the provisions of the Borough Code, Sections 1307 through 1310;

NOW, THEREFORE, be it and it is hereby ORDAINED AND ENACTED by the Emmaus Borough Council as follows:

1. That a tax be and the same is hereby levied on all real property for General Purposes pursuant to 8 PA.C.S. § 1302 within the Borough of Emmaus subject to taxation for the fiscal year 2024 as follows:

Tax Rate for General Purposes shall be the sum of 6.4404 mills on each dollar of assessed valuation for real property within the Borough of Emmaus, Lehigh County, Pennsylvania.

The Emmaus Borough Council does hereby levy these taxes for the purposes set forth in the Budget for the Year 2024 and for the proper and lawful Borough purposes set forth in the Borough Code of the Commonwealth of Pennsylvania.

2. That a tax is and the same is thereby levied on all real property within the Borough of Emmaus subject to a taxation for Borough fire services pursuant to 8 PA.C.S. § 1302(a)(6) of the Pennsylvania Borough Code for the fiscal year 2024 as follows:

The Tax Rate for Fire Protection Purposes shall be the sum of 1.3961 mills on each dollar of assessed valuation for real property within the Borough of Emmaus, Lehigh County, Pennsylvania.

3. That a tax is and the same is thereby levied on all real property within the Borough of Emmaus subject to a taxation for Borough Street work for Borough services pursuant to 8 Pa.C.S. § 1304 of the Pennsylvania Borough Code for the fiscal year 2024 as follows:

Tax Rate for Special Road Project Purposes shall be the sum of 0.32 mills on each dollar of assessed valuation for real property within the Borough of Emmaus, Lehigh County, Pennsylvania.

4. That a tax is and the same is thereby levied on all real property within the Borough of Emmaus subject to a taxation for Borough Street Lighting services pursuant to 8 PA.C.S. § 1302(a)(4) of the Pennsylvania Borough Code for the fiscal year 2024 as follows:

Tax Rate for Street Lighting Purposes shall be the sum of 0.159 mills on each dollar of assessed valuation for real property within the Borough of Emmaus, Lehigh County, Pennsylvania.

3. Council may, in its reasonable discretion, by motion, modify the Budget or this levy after its final adoption, either after an expenditure is authorized, or ratified after an expenditure is made, provided it is within the 2024 current year revenues, or the money therefore is promptly made available through borrowing as allowed by law, or through amendment in accordance with Section 1311 of the Borough Code, or by special levy or tax permitted by the Borough Code.

4. The Officers and Employees of the Borough are hereby empowered and directed to perform all acts necessary and proper to execute, file, and implement this Tax Levy, and issue all bills, perform all actions, and undertake all proceedings to levy, collect, and account for all taxes in accordance with the provisions of the Borough Code.

BE IT FURTHER ORDAINED AND ENACTED that all existing Ordinances of the Borough or parts thereof inconsistent with the provisions of this Ordinance are hereby repealed.

BE IT FURTHER ORDAINED AND ENACTED that if any section or provision of this Ordinance is declared by any Court of competent jurisdiction to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect the constitutionality, legality or validity of this Ordinance as a whole, nor the constitutionality, legality, or validity of any other section or provision of this Ordinance other than the one so declared to be unconstitutional, illegal, or invalid.

DULY ADOPTED this 18th day of December 2023 by the Emmaus Borough Council in lawful session duly assembled.



SHANE M. PEPE
Borough Manager



BRENT A. LABENBERG
Borough Council President

AND NOW, this 18th day of December 2023 the above Ordinance is **APPROVED** in due course by the Mayor of the Borough of Emmaus.



LEE ANN GILBERT, Mayor
Borough of Emmaus