

ORDINANCE NO. 1008-2023

**AN ORDINANCE OF THE BOROUGH OF IRWIN, COUNTY OF WESTMORELAND
AND COMMONWEALTH OF PENNSYLVANIA, ESTABLISHING THE 2024
REAL ESTATE TAX RATE**

BE IT ORDAINED AND ENACTED by the Council of the Borough of Irwin, Westmoreland County, Pennsylvania, as follows:

SECTION 1: Real Estate Tax.

- A. A real estate tax for general Borough of Irwin purposes, pursuant to 8 Pa.C.S.A. §1302(a), shall be and the same is hereby levied on all real estate within the said Borough subject to taxation for Borough purposes for the year 2024 with said tax to be the sum computed by applying a tax rate of twenty-three (23) mills on each dollar of assessed valuation of said real estate within the Borough.
- B. A real estate tax pursuant to 8 Pa.C.S.A. §1302(a)(6), for purposes including payment for or on fire engines, fire apparatus, fire hose, erection and maintenance of a fire house, and all other permitted purposes under said Section 1302(a)(6), is hereby levied on all real estate within the said Borough subject to taxation for the year 2024 with said tax to be the sum computed by applying a tax rate of three (3) mills on each dollar of assessed calculation of said real estate within the Borough.
- C. A real estate tax pursuant to 8 Pa.C.S.A. §1302(a)(4), for purposes including payment for lighting and illuminating the streets, highways and other public places, and all other permitted purposes under said Section 1302(a)(4), is hereby levied on all real estate within the said Borough subject to taxation for the year 2024 with said tax to be the sum computed by applying a tax rate of two (2) mills on each dollar of assessed calculation of said real estate within the Borough.

SECTION 2: The twenty-three (23) mill tax levy on each dollar of assessed valuations equals a rate of taxation of two dollars and thirty cents (\$2.30) on each one hundred dollar of assessed valuation of taxable property, the three (3) mill tax levy on each dollar of assessed valuations equals a rate of taxation of thirty cents (\$0.30) on each one hundred dollar of assessed valuation of taxable property, and the two (2) mill tax levy on each dollar of assessed valuations equals a rate of taxation of twenty cents (\$0.20) on each one hundred dollar of assessed valuation of taxable property.

SECTION 3: Discounts. Consistent with statutory authority, all taxpayers subject to the payment of taxes levied by this ordinance shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount of such tax within two (2) months after the date of the tax notice.

SECTION 4: Penalties. Consistent with statutory authority, a taxpayer subject to the payment of a tax levied by this ordinance, who shall fail to make payment of such tax for four (4) months after the date of the tax notice, shall be charged a penalty of ten percent (10%), which penalty shall be added to the tax by the Tax Collector and shall be collected by the Tax Collector.

SECTION 5. Severability. If any sentence, section or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this ordinance. It is hereby declared as the intent of the Borough of Irwin that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not be included herein.

SECTION 6. Effective Date. The terms and provision set forth herein shall become effective as of the date of enactment.

ORDAINED AND ENACTED this 8th day of November, 2023, a full quorum being present and acting throughout.

ATTEST: Shari Martino
Shari Martino
Irwin Borough Secretary

BOROUGH OF IRWIN
By: Rick Burdelski
Rick Burdelski
Irwin Borough Council President

EXAMINED AND APPROVED by the Borough Mayor on this 8th day of November, 2023.

Jeffery Clem
Jeffery Clem
Irwin Borough Mayor