ORDINANCE 0-2023-2

AN ORDINANCE OF THE KINGSTON TOWNSHIP BOARD OF SUPERVISORS LEVYING CERTAIN TAXES TO BE ASSESSED IN THE YEAR 2024 AND ESTABLISHING THE RATES THEREOF.

BE IT RESOLVED by the Board of Supervisors of Kingston Township, pursuant to the "SECOND CLASS TOWNSHIP CODE" as prepared in accordance with the HOME RULE CHARTER AND OPTIONAL PLANS LAW, Act 62 of 1972 of the Commonwealth of Pennsylvania, effective January 1, 1976, that:

WHEREAS, the Kingston Township Board of Supervisors desire to levy certain taxes to be assessed within Kingston Township in the year 2024 in order to implement the official budget of Kingston Township for the year 2024 and to establish the rates of said taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE KINGSTON TOWNSHIP BOARD OF SUPERVISORS on this 8th day of November 2023, as follows:

SECTION 1. EARNED INCOME TAX:

The Kingston Township Board of Supervisors, under the provisions of Act 511, "The Local Tax Enabling Act", hereby levy a tax upon earned income at the rate of one percent (1.55%) consistent with its existing regulations and upon the same basis as its existing tax thereon (Chapter 24, Part 1, Code of Ordinances), and

SECTION 2. REALTY TRANSFER TAX:

The Kingston Township Board of Supervisors, under the provisions of Act 511, "The Local Tax Enabling Act" hereby levies a tax upon the transfer of real estate, and fixes the rate thereof at one half of one percent (1/2 of 1%) of the consideration of such transfers, consistent with the laws of the Commonwealth of Pennsylvania.

SECTION 3. REAL ESTATE TAX:

Pursuant to the Act of May 1, 1933, P.L. 103, No.69¶3205, as amended, 53 P.S. 68205(a)(1), a tax for general township purposes is hereby levied on all real property lying within the Township of Kingston, and taxable by Pennsylvania law, and subject to taxation for the year 2024 as ascertained by the assessed valuation of real property by Luzerne County for such tax purposes for the year 2024 for real property lying within the Township of Kingston.

SECTION 4. REAL ESTATE TAX RATE:

The real property tax for general township purposes is 1 mill on each dollar of assessed valuation.

SECTION_5, LOCAL SERVICE TAX.

The Kingston Township Board of Supervisors, under the provisions of Act 511, "The Local Tax Enabling Act" hereby levies a tax upon, the privilege of engaging in an occupation with a primary place of employment within the Township of Kingston during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of Fifty-Two (\$52.00) Dollars, assessed on a pro rata basis in accordance with Ordinance 2011-8.

SECTION6. REPEALING PROVISION:

Any ordinance of the Township of Kingston conflicting with this Ordinance is hereby repealed insofar as the same is inconsistent with the provisions of this Ordinance.

<u>SECTION 7.</u> <u>EFFECTIVE DATE:</u>

This ordinance shall take effect upon its final adoption by the Kingston Township Board of Supervisors, and in accordance with law, and it shall apply to all taxes, as aforesaid, collected on and after January 1, 2024.

FOR THE KINGSTON TOWNSHIP BOARD OF SUPERVISORS,

Thomas E. Ketchner, Chair

ATTEST

Fred J. Rosencrans, Secretary

CERTIFICATION

I, Fred J. Rosencrans, Secretary of the Kingston Township Board of Supervisors, do hereby certify that the foregoing is a true and correct copy of an ordinance adopted by the Kingston Township Board of Supervisors at their regular monthly meeting held November 08, 2023.

Fred J. Rosencrans, Township Secretary