

**LOWER MACUNGIE TOWNSHIP
Lehigh County, Pennsylvania**

**ORDINANCE NO. 2023-06
(Duly Adopted December 7, 2023)**

AN ORDINANCE OF THE TOWNSHIP OF LOWER MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA, SETTING THE TAX RATES FOR THE YEAR 2024 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT DURING THE 2024 FISCAL YEAR.

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WHEREAS, Article XVII of the First Class Township Code (53 P.S. §56701 *et seq.*) requires that the Board of Commissioners prepare and adopt a budget which shall reflect, as nearly as possible, the estimated revenues and expenditures of the Township for the fiscal year for which the budget is prepared; and

WHEREAS, the total appropriations shall not exceed the revenues available for the fiscal year; and

WHEREAS, the tax levied by the Township Commissioners shall be fixed at such figure within the limit allowed by law, as with all other sources of revenue that will meet and cover said appropriations; and

WHEREAS, Section 1701 of the First Class Township Code (53 P.S. §56701) requires that the Board of Commissioners, by ordinance, appropriate out of the revenues available for the fiscal year, the specific sums required as shown by the finally adopted budget; and

NOW, THEREFORE, it is hereby **ENACTED** and **ORDAINED** by the Board of Commissioners of Lower Macungie Township, as follows:

SECTION I Taxation; Special

Chapter 24 of the Codified Ordinances of Lower Macungie Township is hereby confirmed:

§24-1 Earned Income Tax

The Township Earned Income Tax of one-half percent (1/2%) upon the earned income and net profits earned by residents of the Township of Lower Macungie, and the earned income and net profits earned in the Township by non-residents, is hereby enacted and levied for the year 2024.

If for any reason the East Penn School District does not impose a tax on earned income received and net profits earned on all the persons herein taxed by Lower Macungie Township, or imposes a tax of less than one-half percent (1/2%), then, in that event, the tax imposed by Lower Macungie Township pursuant to Section

1 above shall be one percent (1%), less the amount of tax imposed by the East Penn School District.

In addition to the taxes levied above, there shall be a 0.15% additional tax on earned income, as defined by this Part, received by residents of the Township, and on the net profits, as defined in this Part, of businesses, professions, and other activities conducted by residents in the Township, on or after January 1, 2024, to be used to purchase, maintain, improve, and retire debt for open space in the Township

§24-2 Realty Transfer Tax

The Township Transfer Tax of one-half percent (1/2%) upon the privilege of transferring or conveying, by deed or other document, any interest in any lands, tenements, or hereditaments in or partly in the Township of Lower Macungie is hereby enacted and levied, without change, for the year 2024.

Lower Macungie Township and any other political subdivision which impose such tax on the same person or transfer may impose respectively different rates, the total of which shall not exceed the maximum rate of one percent (1%) permitted under The Realty Transfer Tax Act, 72 P.S. §§ 3283 - 3292.

§24-3 Local Services Tax

The Township Local Services Tax of Fifty-Two Dollars (\$52.00) per annum on each adult resident and nonresident employed and/or engaged in an occupation within Lower Macungie Township, is hereby enacted and levied, without change, for the year 2024.

§24-4 Real Estate Tax

The Township Real Estate Tax of .50 mill to be used only for capital improvements is hereby enacted and levied, without change, for the year 2024.

§24-5 Library Tax

The Township Library Tax of .25 mill to be used only to support the Lower Macungie Library for the year is hereby enacted and levied, without change, for the year 2024.

SECTION II Annual Budget Appropriations.

Regarding Township expenditures for the fiscal year 2024, the following amounts are hereby appropriated from the revenues available during the 2024 fiscal year for the specific purposes set forth below, which amounts are more completely itemized in the finally adopted full

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budget for the fiscal year 2024 on file in the Township Secretary's Office and attached hereto by reference.

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2024 ADOPTED BUDGETS

GENERAL FUND

Revenue.....	\$12,708,130
Expenditures	\$12,708,130

SOLID WASTE FUND

Revenue.....	\$4,784,000
Expenditures	\$4,784,000

SEWER FUND

Revenue.....	\$5,407,600
Expenditures	\$5,407,600

DEBT SERVICE FUND

Revenue.....	\$2,114,200
Expenditures	\$2,114,200

CAPITAL FUND

Revenue.....	\$3,287,255
Expenditures	\$3,287,255

OPEN SPACE FUND

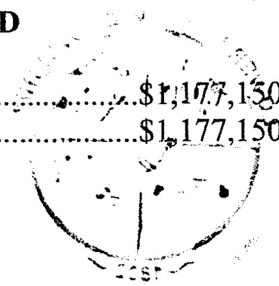
Revenue.....	\$2,285,200
Expenditures	\$2,285,200

OPEN SPACE MAINTENANCE FUND

Revenue.....	\$500,000
Expenditures	\$500,000

STATE LIQUID FUELS FUND

Revenue.....	\$1,177,150
Expenditures	\$1,177,150



SECTION III REPEALER

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

SECTION IV SEVERABILITY

If any sentence, clause, 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 Board of Commissioners that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION V EFFECTIVE DATE

This Ordinance shall become effective January 1, 2024.

ENACTED and **ORDAINED** this 7th day of December, A.D., 2023.

**LOWER MACUNGIE TOWNSHIP
BOARD OF COMMISSIONERS**

Brian P. Higgins, President

Attest:

Renea Flexer, Asst. Township Manager/Secretary

	Motion	2nd	Yes	No	Abstain
B. Higgins			✓		
R. Ward			✓		
R. Beitler		✓		✓	
M. Robert	✓		✓		
B. Shoemaker			✓		



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