### **BOROUGH OF PROSPECT PARK DELAWARE COUNTY, PENNSYLVANIA**

#### ORDINANCE NO. 1356

#### **TAX LEVY ORDINANCE FOR FISCAL YEAR 2021**

The Prospect Park Borough Council, pursuant to the authority vested in it by the Pennsylvania Borough Code and the Local Tax Enabling Act, hereby enacts the following Ordinance setting forth or fixing the tax rates, sewer rates and trash removal rates for the Borough of Prospect Park in 2021.

**SECTION 1.** That a tax is and the same is hereby levied on all real property within the said Municipality subject to taxation for the Fiscal Year 2021 as follows:

Tax rate for general purposes, the sum of 5.50 mills on each dollar of assessed valuation, or the sum of 5.50 cents on each hundred dollars of assessed valuation.

The same been summarized in tabular form as follows:

Mills on each

Cents on each

Dollar of

One Hundred

Assessed

Dollars of

Valuation

Assessed Valuation

Tax rate for general purposes 5.50 mills

55.00 cents

TOTAL

5.50 mills

55.00 cents

**SECTION 2.** For the purpose of increasing the revenue of the Borough of Prospect Park for the General Borough Purposes, a Per Capita Tax is hereby levied and reenacted upon each resident or inhabitant of the Borough of Prospect park aged eighteen (18) years or older, as imposed by Ordinance No. 899, as amended, in the amount of Ten (\$10.00) Dollars for calendar year 2021 and thereafter until repealed.

**SECTION 3.** That Section 6 of Ordinance No. 522, as amended, first approved February 9, 1939, is hereby amended to reflect that the Sewer Rental Rates shall be set at the rate of \$8.50 per thousand gallons of water consumed or a fraction thereof. The minimum charge, regardless of the amount of water consumed shall be \$25.00. In all other respects, Ordinance No. 522 is reenacted for calendar year 2021 and thereafter until repealed.

**SECTION 4.** That Section 23A of Ordinance No. 898, as amended, first approved July 11, 1972, is hereby amended to reflect that a Refuse Disposal and Collection fee of \$225.00 for single family dwellings per year per family; and, \$225.00 for each unit of every apartment dwelling or multi-family dwelling collected by the Borough, shall be established for calendar year 2021 and thereafter until repealed. Any single adult resident whose total income from all sources is less than Five Thousand Three Hundred (\$5,300.00) Dollars per annum or any adult husband and wife living together whose total income from all sources is less than Nine Thousand Six Hundred (\$9,600.00) Dollars per annum shall be exempt from the payment of the aforesaid fee imposed for the collection and disposal of ashes, garbage, rubbish and refuge within the Borough of Prospect Park. Council shall adopt by resolution from time to time such regulation for the processing of claims for exemption as it shall deem appropriate.

**SECTION 5.** A Local Services Tax on individuals for the privilege of engaging in an occupation, in the amount of Fifty-Two (\$52.00) Dollars per individual earning over \$12,000 for calendar year 2021 and thereafter until repealed.

**SECTION 6.** The Real Estate Transfer Tax and other taxes and fees currently levied but not specifically altered or authorized herein shall remain in effect at the same rates and amounts.

**SECTION 7.** The Penalty Percentages on real estate taxes and per capita taxes shall be set at the rate of ten (10%) percent. The Penalty Percentages on sewer rentals and refuse disposal fees shall be set the rate of ten (10%) percent.

SECTION 8. All taxes and municipal fees levied hereunder shall be due and payable by the owner of the real estate provided for the payment of real estate taxes, and if the same be unpaid within sixty (60) days from the time of delivery of said bill, the said account shall be considered delinquent, a penalty of 10% shall be added, and service of collection of said ashes, garbage, rubbish and refuse may be stopped without further notice. It shall be the duty of the Borough Tax Collector, who bills for the collection of taxes and municipal fees, to forthwith notify the Borough Secretary of any unpaid fees, and the Borough Secretary shall certify to the person in charge of

direction of collections that service on such delinquent account may cease. Service shall be resumed thereafter, only on payment of the annual collection charge, plus penalty unless the Borough Council of the Borough of Prospect Park shall specifically direct otherwise. The Borough may take any action allowed by law for the collection of delinquent taxes and municipal fees, including an action in assumpsit, or at the election of the Borough, in any other manner provided by law. The owner shall further be responsible for all collection fees and costs incurred by the Borough including attorney's fees in the amount of \$150.00 per hour or the regular rate then in effect for the Borough Solicitor, whichever shall be higher.

**SECTION 9.** That any Ordinance, or part of Ordinance conflicting with this Ordinance be and the same is hereby repealed in so far as the same affects this Ordinance.

**SECTION 10.** The provisions of this Ordinance are severable, and if any clause, sentence, subsection or section hereof shall be adjudged by any Court of competent jurisdiction to be illegal, invalid or unconstitutional, such judgment or decision shall not affect, impair or invalidate the remainder but shall be confined in its operation and application to the clause, sentence, subsection or section rendered. It is hereby declared the intent of the Borough Council that this ordinance would have been adopted if such illegal, invalid, or unconstitutional clause, sentence, subsection, or section had not been included therein.

**SECTION 11.** This is effective immediately upon enactment according to law, and shall remain in effect hereafter until revised, amended, or revoked by action or the Borough of Prospect Park.

[SIGNATURE PAGE FOLLOWS]

# ADOPTED, this 8th day of December, 2020.

Mayor

(SEAL)

Attest:

Deborah A. Hurst

Secretary

Patrick O'Connell
President

APPROVED:

## **CERTIFICATION**

To the Secretary of the Pennsylvania Department of Community and Economic Development:

I hereby certify that the foregoing is a true and correct copy of Ordinance No. 1356 enacted by the Borough of Prospect Park on December 8, 2020.

DEBORAH A. HURST Borough Secretary