

RESOLUTION NO. 2021- 13

**RESOLUTION OF THE BOROUGH OF LANGHORNE MANOR,
COUNTY OF BUCKS, COMMONWEALTH OF PENNSYLVANIA,
FIXING THE REAL ESTATE TAX RATE AND OCCUPATION TAX
RATE FOR THE 2022 FISCAL YEAR**

WHEREAS, the Borough Council of Langhorne manor Borough ("Borough"), after a Borough Council Meeting, in an effort to preserve the health, safety, and welfare of its residents, and comply with the applicable Borough code sections, believes it to be in the best interest of the residents of the Borough to levy real estate taxes as set forth herein; and

WHEREAS, the intent of this Resolution is to set the annual real estate tax rate as required by 8 Pa.C.S.A. § 1319 upon adoption of the annual budget; and

WHEREAS, the Borough code at 8 Pa.C.S.A. § 1302 authorizes the passage of a Resolution in lieu of an Ordinance for taxes levied at the same rates the preceding year; and

WHEREAS, the Borough code at 8 Pa.C.S.A. § 1302(a) authorizes the Borough to levy a tax not exceeding thirty (30) mills for general purposes as elaborated therein; and

WHEREAS, the Borough code at 8 Pa.C.S.A. § 1302(a)(6) authorizes the Borough to levy a tax not exceeding three (3) mills for fire protection purposes as elaborated therein; and

WHEREAS, the Borough code at 8 Pa.C.S.A. § 1302(a)(4) authorizes the Borough to levy a tax not exceeding 8 mills for lighting and illuminating streets, highways and other public places; and

WHEREAS, 53PS 6924.101 of the local tax enabling act authorizes an occupational tax; and

WHEREAS, the Borough code at 8 Pa.C.S.A. § 1304 authorizes the Borough to levy a tax not exceeding five (5) mills for a special road fund purposes as elaborated therein; and

WHEREAS, in conjunction with preparing the 2022 annual budget, the Borough Council has determined that the tax rate for 2022 shall be the sum of 30 mills on each dollar of assessed valuation of occupation of persons within the Borough; the sum of 7.125 mills on each dollar of assessed valuation of real estate for general borough purposes, the sum of 2.9 mills on each dollar of assessed valuation of real estate lighting and illuminating the sum of 3.4 mills on each dollar of assessed valuation of real estate for the permanent street improvement capital fund program, the sum of 0.75 mills on each dollar of assessed valuation of real estate fire assistance and protection purposes and

WHEREAS, the Borough code at 8 Pa.C.S.A. § 1202 sets forth specific powers of a borough including the collection and removal of refuse.

WHEREAS, the Borough Council of Langhorne Manor has adopted its annual budget for 2022 and now must levy taxes for 2022 to fund the annual budget.

Section 1. Levy of Property Taxes and Occupation Taxes.

Taxes are hereby levied and assessed on all property and occupations within the said Borough subject to taxation for Borough purposes for the fiscal year of 2021 as follows:

The sum of 30.0 mills on each dollar of assessed valuation of occupation of persons within the Borough.

The sum of 7.125 mills on each dollar of assessed valuation of real estate within the Borough subject to taxation for general Borough purposes.

The sum of 2.0 mills on each dollar of assessed valuation of real estate within the Borough subject to the taxation for the lighting and illuminating with electric light the streets, highways and other public places within the Borough.

The sum of 3.4 mills on each dollar of assessed valuation of real estate within the Borough subject to taxation for the permanent street improvement capital fund program of the Borough.

The sum of 0.75 mills on each dollar of assessed valuation of real estate situate in the Borough subject to taxation for fire assistance and protection purposes.

Section 2. Rate of Taxation

In the event that any one or more of the provisions, sections, sentences, clauses or parts contained in this Resolution shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision, section, sentence, clause or part of this Resolution, and this Resolution shall be construed and enforced as if such invalid, illegal or unenforceable provision had never been contained herein.

Section 3 Discount and Penalty Provisions.

All taxpayers subject to the payment of taxes assessed by this Ordinance shall be entitled to a discount of two (2%) percent from the amount of such taxes upon making payment of the entire amount thereof within two (2) months after the date of issuance of the tax notice, therefore.

All taxpayers who shall fail to make payment of any taxes and assessments assessed against them by this Ordinance within four (4) months after the date of the tax notice shall be charged a penalty of ten (10%) percent, which penalty shall be added to the taxes and assessment due by the Tax collector and be collected by him as provided for in the Local Tax collection Law, Act or May 25, 1945, P.L. 1050, §1, et seq., as amended.

Section 4. Reenactment of Local Tax Enabling Act Taxes and Real Estate Transfer Taxes

Taxes heretofore enacted, levied and assessed under the Local Tax Enabling Act, Act of December 31, 1965, No. 1257 §1, et. Seq., as amended and the 1985 Real Estate Transfer Tax Ordinance of the Borough adopted December 2, 1986, shall continue in full force and effect during 2021 without re-enactment and in accordance with Section 4 of said Tax Enabling Act, and said Real Estate Transfer Tax ordinance.

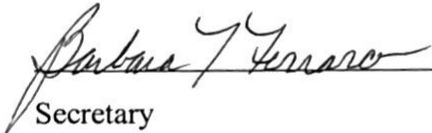
Section 5. Repealer.

All provisions or parts of Ordinances of the Borough conflicting with or inconsistent with this Ordinance shall be and the same are hereby repealed insofar as same are affected by this Ordinance.

THIS RESOLUTION WAS DULY ADOPTED by the Borough Council of Langhorne Manor on this 14th day of December 2021.

ATTEST:

BOROUGH OF LANGHORNE MANOR
Bucks County, Pennsylvania


Secretary

BY: 
Council President