

**BOROUGH OF PENNSBURY VILLAGE
ORDINANCE NO. ____ OF 2023**

**AN ORDINANCE OF THE BOROUGH OF PENNSBURY
VILLAGE, COUNTY OF ALLEGHENY AND
COMMONWEALTH OF PENNSYLVANIA, FIXING THE
TAX RATE FOR THE FISCAL YEAR 2024, AND FURTHER
CONFIRMING AND RESTATING TIME PERIODS FOR
PAYMENT OF TAXES, AND IMPOSITION OF PENALTIES
AND INTEREST**

WHEREAS, Section 1302 of the Borough Code, 8 Pa.C.S.A. § 1302, authorizes the Council of the Borough of Pennsbury Village to levy and collect annually a tax for general borough purposes; and

WHEREAS, Section 1310.1 of the Borough Code, 8 Pa.C.S.A. § 1310.1, requires the Council of the Borough of Pennsbury to enact an ordinance if the tax rate increases from the previous fiscal year; and

WHEREAS, the Borough Council of the Pennsbury Village desires to increase the tax rate for general borough purposes from 6.40 mills to 6.60 mills on each dollar of assessed valuation for the fiscal year of 2024.

WHEREAS, the rate of taxation at 6.60 mills is zero dollars and 66 cents (\$0.66) for every one hundred dollars (\$100.00) of assessed valuation of taxable property.

BE IT ORDAINED AND ENACTED by the Borough Council of the Borough of Pennsbury Village, County of Allegheny and Commonwealth of Pennsylvania, and it is hereby ordained and enacted by the authority of the same as follows:

Section 1. That the tax be and the same is hereby levied on all real property within the said Borough, subject to taxation for Borough purposes for the fiscal year 2024, beginning January 1, 2024 and ending December 31, 2024:

The tax rate for general purposes, the sum of six and sixty/one hundredths (6.60) mills on each dollar of assessed valuation and, there being no millage for special purposes, making the total tax rate for the Borough purposes of six and sixty/one hundredths (6.60) mills. The rate of taxation at 6.60 mills is zero dollars and sixty cents (\$0.66) for every one hundred dollars (\$100.00) of assessed valuation of taxable property.

Section 2. It is confirmed and restated that from and after the date of passage of this Ordinance, (a) all persons, firms and corporations owing Real Estate Taxes to the Borough of Pennsbury Village shall be entitled to a discount of two percent (2%) of the face amount of the tax if paid within two (2) months of the date the tax bills are sent out; and (b) thereafter, said taxpayers shall pay the face amount for the next two (2) months;

and (c) thereafter, said taxpayers shall pay a penalty of ten percent (10%) of the face amount of said tax if same is paid four (4) months or more after the date the tax bills are sent out.

Section 3. Interest at a rate of ten percent (10%) per annum shall be imposed and collected on all delinquent Real Estate Taxes owing to the Borough of Pennsbury Village from the filing of the date of the lien on such taxes.

Section 4. The penalties and interest as confirmed and restated by this Chapter shall apply to Real Estate Taxes levied in this Borough and to all Real Estate Taxes to become due thereafter.

Section 5. The provisions of this Ordinance shall be severable and if any court of proper jurisdiction holds any provision of this Ordinance or the application of any provision to be illegal or unconstitutional, then the other provisions of this Ordinance or other applications of such other provisions to other circumstances, shall remain in full force an effect. Further, that any Ordinance or part of any Ordinance conflicting with the provisions of the Ordinance be and the same hereby is repealed insofar as it affects this Ordinance.

ORDAINED and ENACTED into law by the Borough Council of the Borough of Pennsbury Village, Allegheny County, Pennsylvania, this _____ day of December 2024.

ATTEST:

BOROUGH OF PENNSBURY VILLAGE

Bob Wable
Borough Manager

Steven Stecko, President
Pennsbury Village
Borough Council

Examined and approved this ____ day of December, 2024.

Lucy Harper, Mayor