## **ORDINANCE NO.** <u>1489-23</u>

AN ORDINANCE OF THE BOROUGH COUNCIL OF THE BOROUGH OF GETTYSBURG, ADAMS COUNTY, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATES AND LEVYING THE TAXES OF THE BOROUGH OF GETTYSBURG FOR FISCAL YEAR 2024.

WHEREAS, pursuant to sections 1302 and 1310.1 of the Borough Code (8 Pa.C.S. §§ 101–3591), a borough council is authorized, by enactment of an ordinance, to levy and collect annually a tax not exceeding 30 mills for general borough purposes; and

**WHEREAS**, pursuant to sections 1302 and 1310.1 of the Borough Code, a borough council is authorized, by enactment of an ordinance, to levy and collect annually a tax not exceeding 30 mills on each dollar of occupational assessed valuation for general borough purposes; and

WHEREAS, pursuant to subsection 1302(a)(6) of the Borough Code, a borough council is authorized, by enactment of an ordinance, to levy and collect annually a tax not exceeding three (3) mills for the purpose of making appropriations for fire protection services; and

WHEREAS, the Borough Council of the Borough of Gettysburg, by Resolution No. 121222-5, adopted on December 12, 2022, fixed the tax rates for fiscal year 2023 of the Borough of Gettysburg as follows: 1) the sum of 4.1770 mills on each dollar of real estate assessed valuation for general Borough purposes; 2) the sum of thirty (30) mills on each dollar of occupational assessed valuation for general Borough purposes; and 3) the sum of .2500 mills on each dollar of real estate assessed valuation for a tax dedicated for the purpose of making appropriations for fire protection services. The aforesaid tax rates fixed for fiscal year 2023, which were adopted by the aforesaid resolution of the Borough Council, were levied at the same rate as the previous fiscal year; and

WHEREAS, at its monthly general business meeting held on November 13, 2023, the Borough Council of the Borough of Gettysburg authorized the preparation and the publication for intended enactment of an ordinance setting the tax rates for fiscal year 2024 of the Borough of Gettysburg as follows: 1) the real property tax rate of 4.1770 mills on each dollar of real estate assessed valuation for general Borough purposes, which is the same tax rate from the previous fiscal year; 2) the occupation tax rate of thirty (30) mills on each dollar of occupational assessed valuation for general Borough purposes, which is the same tax rate

from the previous fiscal year; and 3) the fire protection services appropriations tax rate of .5000 mills on each dollar of real estate assessed valuation for the provision of fire protection services within the Borough, which constitutes an increase of the tax rate of .2500 mills from the previous fiscal year. Accordingly, because the fire protection services appropriations tax rate for fiscal year 2024 constitutes an increase in that tax rate from fiscal year 2023, the same shall be authorized by the enactment of this Ordinance.

**BE IT ENACTED, ADOPTED AND ORDAINED,** and it is hereby enacted, adopted and ordained that the Borough Council of the Borough of Gettysburg, Adams County, Commonwealth of Pennsylvania, does hereby fix the tax rates for fiscal year 2024 and such taxes are hereby levied as follows:

**SECTION 1:** That taxes be and the same are hereby levied on all real property subject to taxation and located, either in whole or in part, within the Borough of Gettysburg for the general purposes of the Borough of Gettysburg for fiscal year 2024, as follows:

The tax rate for such taxes levied for the general purposes of the Borough of Gettysburg shall be the sum of 4.1770 mills on each dollar of real estate assessed valuation.

**SECTION 2:** That taxes be and the same are hereby levied on all occupations subject to taxation within the Borough of Gettysburg for the general purposes of the Borough of Gettysburg for fiscal year 2024, as follows:

The tax rate for such taxes levied for the general purposes of the Borough of Gettysburg shall be the sum of thirty (30) mills on each dollar of occupational assessed valuation.

**SECTION 3:** That taxes be and the same are hereby levied on all real property subject to taxation and located, either in whole or in part, within the Borough of Gettysburg for fiscal year 2024, dedicated for making appropriations for fire protection services purposes, pursuant to the Borough of Gettysburg Fire Protection Services Appropriations Tax Ordinance previously enacted on December 9, 2013, as follows:

The tax rate for such taxes levied and dedicated for such fire protection services appropriations purposes shall be the sum of .5000 mills on each dollar of real estate assessed valuation.

**SECTION 4:** The provisions of this Ordinance are severable, and if any section, clause, part or provision hereof shall be held to be illegal, invalid or unconstitutional by any

court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Borough Council of the Borough of Gettysburg that this Ordinance would have been enacted if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

**SECTION 5:** That any ordinances, or parts of ordinances, conflicting with this Ordinance be and the same are hereby repealed insofar as the same affect this Ordinance.

THIS ORDINANCE DULY ENACTED AND ORDAINED according to law on this 11th day of December, 2023, at a duly advertised monthly general business meeting of the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania.

## **BOROUGH OF GETTYSBURG**

By: Wesley K. Heyser

President of Borough Council

Attest:

**APPROVED,** this // day of December, 2023.