

ORDINANCE NO. 990

AN ORDINANCE OF THE BOROUGH OF MONACA, BEAVER COUNTY, PENNSYLVANIA, LEVYING A TAX DURING THE 2024 TAX YEAR UPON REAL ESTATE SITUATE WITHIN THE CORPORATE LIMITS OF THE BOROUGH OF MONACA AND FIXING THE INITIAL RATE THEREOF.

BE IT ORDAINED AND ENACTED by the Council of the Borough of Monaca, a municipal corporation under the Borough Code, situate in Beaver County, Pennsylvania, AND IT IS HEREBY ORDAINED AND ENACTED.

1. That during the 2024 tax year a tax for general purposes be and that same is hereby levied on all property within the corporate limits of the Borough of Monaca subject to taxation under the Fourth to Eighth Class County Assessment Law (72 P.S. §5453.101 et seq.), as amended.

2. That the rate of said tax, described as an initial tax rate pursuant to 53 Pa.C.S.A. Section 8823 which is required to be established following Beaver County’s countywide revision of assessment conducted in 2023, be the sum of .00356634 mill upon each dollar of assessed valuation of real estate subject to taxation for Borough purposes, or the sum of .0356634 dollars on each hundred dollars of assessed valuation of such taxable property.

3. That pursuant to the authority contained in Section 10 of the Local Tax Collection Law (P.S. §5511.101), as amended, the following rates of discount and penalty on payment of real estate taxes, and the establishment of a conclusive presumption with respect to such discount and penalty rates for payment of taxes made by mail, are hereby established:
 - a. All taxpayers subject to the payment of the real estate tax hereby levied and assessed shall be entitled to a discount of 2% from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers who shall fail to make payment of such tax for four months after the date of the tax notice shall be charged a penalty of 5%. All real estate tax notices shall be dated January 1, 2024.
 - b. The United States Postal Service postmark appearing on the envelope of any payment made by mail shall be conclusive proof of the date of the tax notice enclosed, where such payment is made by check, payment thereof is not refused or otherwise dishonored.

4. That the provisions of this Ordinance shall be effective January 1, 2024, and shall continue in effect through the 2024 tax year unless changed or modified by the adoption of a final tax rate ordinance pursuant to 53 Pa.C.S.A. Section 8823.

5. That this Ordinance is adopted pursuant to the authority contained in Section 1310.1 of the Borough Code (8 Pa.C.S.A 1310.1).

ORDAINED AND ENACTED this 5th day of December, 2023.

(SEAL)

ATTEST

Borough Manager/Secretary

Council of the Borough of Monaca

Council President

APPROVED this 5th day of December, 2023.

Mayor