

**RED HILL BOROUGH COUNCIL  
MONTGOMERY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2023-597**

**"Tax Ordinance"**

**AN ORDINANCE ESTABLISHING AND AFFIRMING THE REAL ESTATE TAX RATE FOR GENERAL BOROUGH PURPOSES FOR THE BOROUGH OF RED HILL OF TWO AND SEVEN- TENTHS (2.7) MILLS ON EACH DOLLAR OF ASSESSED VALUE OF REAL ESTATE WITHIN THE BOROUGH OF RED HILL FOR THE FISCAL YEAR 2024 AND CONFIRMING THE IMPOSITION OF CERTAIN SPECIAL TAXES AS SET FORTH IN THE CODIFIED ORDINANCES OF THE BOROUGH OF RED HILL, INCLUDING THE REALTY TRANSFER TAX PURSUANT TO CHAPTER 24, PART 1, SECTION 101 ET SEQ.; THE EARNED INCOME TAX PURSUANT TO CHAPTER 24, PART 2, SECTION 201 ET SEQ.; THE LOCAL SERVICES TAX PURSUANT TO CHAPTER 24, PART 3, SECTION 301 ET SEQ.; AND THE PER CAPITA TAX PURSUANT TO CHAPTER 24, PART 4, SECTION 401 ET SEQ.; ESTABLISHING A NEW REAL ESTATE TAX TO BE KNOWN AS THE "AMBULANCE TAX" OF THREE TENTHS (.3) MILLS ON EACH DOLLAR OF ASSESSED VALUE ON ALL REAL ESTATE WITHIN THE BOROUGH OF RED HILL; ESTABLISHING A NEW REAL ESTATE TAX TO BE KNOWN AS THE "FIRE TAX" OF SEVEN TENTHS (.7) MILLS ON EACH DOLLAR OF ASSESSED VALUE ON ALL REAL ESTATE WITHIN THE BOROUGH OF RED HILL; AND, THE CODIFIED ORDINANCES OF THE BOROUGH OF RED HILL CHAPTER 24 (TAXATION, SPECIAL), PART 1-A (REAL PROPERTY TAX), SECTION 24-1-A101 (LEVY SET) TO CONFIRM AND CLARIFY THE TAX LEVYING AUTHORITY OF THE BOROUGH OF RED HILL UNDER CHAPTER 13 OF THE BOROUGH CODE OF THE COMMONWEALTH OF PENNSYLVANIA**

**WITNESSETH**

**WHEREAS**, Red Hill Borough Council has previously enacted a "General Real Estate Tax" pursuant to Section 1302.(a) of the Borough Code of the Commonwealth of Pennsylvania ("Borough Code") in the amount of two and seven-tenths (2.7) mills on each dollar of assessed valuation of real estate within the Borough of Red Hill for general expenses of the Borough; and

**WHEREAS**, pursuant to Section 1302.(a).(9) of the Borough Code, Red Hill Borough Council desires to impose an "Ambulance Tax" in the amount of three-tenths (0.3) mills on each dollar of assessed valuation of real estate within the Borough of Red Hill;

**WHEREAS**, pursuant to Section 1302.(a).(6) of the Borough Code, Red Hill Borough Council desires to impose a "Fire Tax" in the amount of seven-tenths (0.7) mills on each dollar of assessed valuation of real estate within the Borough of Red Hill for the tax year 2024 and thereafter without increase in the rate of the aforesaid taxes unless further modified by Borough Council.

**WHEREAS**, in accordance with Section 1310.1 of the Borough Code, Borough Council desires to affirm the previously enacted General Real Estate Tax in the amount of

two and seven-tenths (2.7) mills, establish the Ambulance Tax in the amount of three-tenths (0.3) mills and establish the Fire Tax in the amount of seven-tenths (0.7) mills (collectively “Real Estate Taxes”) on each dollar of assessed valuation of real property within the Borough of Red Hill for the tax year commencing January 1, 2024 and all subsequent tax years unless subsequently amended by Borough Council; and

**WHEREAS**, Borough Council further desires to confirm the imposition of the Earned Income Tax, Local Services Tax, Real Estate Transfer Tax, and Per Capita Tax for the tax year 2024 and thereafter without increase in the rate of the aforesaid taxes unless further modified by Borough Council.

**NOW, THEREFORE**, be it **ENACTED** and **ORDAINED** by the Borough Council of the Borough of Red Hill as follows:

**SECTION I. – Establishment of Real Estate Taxes**

In accordance with the authority granted by Section 1302 of the Borough Code, there is hereby levied, for the calendar year commencing January 1, 2024 and each subsequent calendar year thereafter until further amended, the following:

1. A tax of two and seven- tenths (2.7) mills on each dollar of assessed valuation or the sum of \$0.270 on each one hundred dollars of assessed valuation of real property within the Borough of Red Hill, to be used for the general expenses of the Borough.
2. A tax of three tenths (.3) mills on each dollar of assessed valuation or the sum of \$0.030 on each one hundred dollars of assessed valuation of real property within the Borough of Red Hill, for the purpose of supporting the Upper Perkiomen Valley Ambulance which serves the Borough.
3. A tax of seven tenths (.7) mills on each dollar of assessed valuation, or the sum of \$0.070 on each one hundred dollars of assessed valuation of real property within the Borough of Red Hill, for the purpose of supporting the Red Hill Fire Company which serves the Borough.

**SECTION II. – Collection of Real Estate Taxes**

The Real Estate Tax shall be collected by the Borough Tax Collector, transferred to the Borough, and expended in accordance with law.

**SECTION III. – Affirmation, Imposition and Collection of Special Taxes**

The following special taxes are hereby confirmed and imposed, and will be collected, for the tax year commencing January 1, 2024 and each tax year thereafter unless further amended by Borough Council as set forth in the following portions of the Red Hill Borough Code:

1. The Realty Transfer Tax, at the rate of 1% of the value of the real estate transferred, pursuant to Chapter 24, Part I, Section 101 *et seq.*
2. The Earned Income Tax, at the rate of 1% on earned income and net profits, pursuant to Chapter 24, Part 2, Section 201 *et seq.*

3. The Local Services Tax, in the amount of \$52, pursuant to Chapter 24, Part 3, Section 301 *et seq.*
4. The Per Capita Tax, in the amount of \$5, pursuant to Chapter 24, Part 4, Section 401 *et seq.*

**SECTION IV. – Amendment to the Code.**

The Borough Code of the Borough of Red Hill is hereby amended by adding the following sentence to the end of Section 24-1-A101:

“Borough purposes, as used herein, means any purpose set forth in Section 1302, and the subsections thereof, of the Borough Code of the Commonwealth of Pennsylvania, as may be amended or revised, for which a tax may be levied against real estate by the Borough Council of the Borough of Red Hill.

**SECTION V. – Severability**

The provisions of this Ordinance are severable, and if any section, sentence, clause, part, or provision hereof shall be held 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 Council that this Ordinance would have been adopted even if such illegal, invalid, or unconstitutional section, sentence, clause, part, or provision had not been included herein.

**SECTION VI. – Failure to enforce not a Waiver**

The failure of the Borough to enforce any provision of this Ordinance shall not constitute a waiver by the Borough of its rights of future enforcement hereunder.

**SECTION VII. – Take Effect**

This ordinance shall take effect and be in force beginning January 1, 2024

**SECTION VIII. – Repealer**

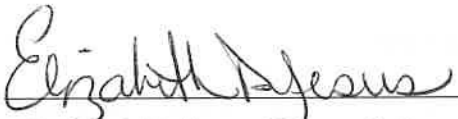
All other ordinances and resolutions or parts thereof insofar as they are inconsistent with this Ordinance are hereby repealed.

[Approvals and signatures on following page]


**ORDAINED** and **ENACTED** by the Borough Council of the Borough of Red Hill,  
Montgomery County, Pennsylvania this 13<sup>th</sup> day of December, 2023

**RED HILL BOROUGH COUNCIL**

By:   
**Doris Decker, President**

Attest:   
**Elizabeth DeJesus, Borough Secretary**

**APPROVED** the 13<sup>th</sup> day of December 2023.

  
**David Schiffgens, Mayor**

**NOTICE**

**NOTICE** is hereby given that the Red Hill Borough Council, at its public meeting on December 13, 2023 at 6:30 P.M. at the Red Hill Borough Hall, 56 West Fourth Street, Red Hill, Pennsylvania 18076, could vote to adopt an ordinance establishing and affirming the Real Estate Tax rate for general borough purposes for the Borough of Red Hill of two and seven- tenths (2.7) mills on each dollar of assessed value of real estate within the Borough of Red Hill for the fiscal year 2024 and confirming the imposition of certain special taxes as set forth in the Codified Ordinances of the Borough of Red Hill, including the Realty Transfer Tax pursuant to Chapter 24, Part 1, Section 101 *et seq.*; the Earned Income Tax pursuant to Chapter 24, Part 2, Section 201 *et seq.*; the Local Services Tax pursuant to Chapter 24, Part 3, Section 301 *et seq.*; and the Per Capita Tax pursuant to Chapter 24, Part 4, Section 401 *et seq.*; establishing a new Real Estate Tax to be known as the “Ambulance Tax” of three tenths (.3) mills on each dollar of assessed value on all real estate within the Borough of Red Hill; establishing a new real estate tax to be known as the “Fire Tax” of seven tenths (.7) mills on each dollar of assessed value on all real estate within the Borough of Red Hill; and, the Codified Ordinances of the Borough of Red Hill Chapter 24 (taxation, special), Part 1-a (real property tax), Section 24-1-a101 (levy set) to confirm and clarify the tax levying authority of the Borough of Red hill under Chapter 13 of the Borough Code of the Commonwealth of Pennsylvania.

Copies of the proposed Ordinance are available for public inspection at the Borough Offices, 56 West Fourth Street, Red Hill, Pennsylvania 18076 where a copy of the proposed Ordinance may be obtained at a charge not greater than the cost thereof, the offices of *The Town & Country*, 2508 Kutztown Road, Pennsburg, Pennsylvania 18073 and the Montgomery County Law Library, Court House, Norristown, Pennsylvania, during normal business hours.

**MARK A. HOSTERMAN, ESQUIRE  
WISLER PEARLSTINE, LLP**

Solicitor for the Borough of Red Hill