TOWNSHIP OF SOUTH WHITEHALL LEHIGH COUNTY, PENNSYLVANIA

ORDINANCE NO. 1081

(Duly Adopted December 6, 2023)

AN ORDINANCE OF THE TOWNSHIP OF SOUTH WHITEHALL, COUNTY OF LEHIGH, AND COMMONWEALTH OF PENNSYLVANIA, FIXING THE PROPERTY TAX RATE FOR THE FISCAL YEAR 2024; LEVYING A REAL ESTATE TAX FOR GENERAL REVENUE PURPOSES AND FOR FIRE TAX PURPOSES FOR THE FISCAL YEAR 2024; REAFFIRMING THE CURRENT TAX RATES PROVIDED FOR WITHIN CHAPTER 328, "TAXATION", OF THE CODIFIED ORDINANCES OF SOUTH WHITEHALL TOWNSHIP; AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT DURING THE 2024 FISCAL YEAR; PROVIDING FOR A REPEALER CLAUSE, SEVERABILITY CLAUSE AND EFFECTIVE DATE

WHEREAS, the First Class Township Code (53 P.S. § 55101 *et seq.*), and the Local Tax Enabling Act requires and authorizes the Board of Commissioners of South Whitehall Township to annually adopt a tax levy ordinance affixing the property tax upon all property and all occupations within South Whitehall Township made taxable for Township purposes and subject to valuation and assessment by the county assessment office; and

WHEREAS, the Board of Commissioners has met the procedural requirements of the First Class Township Code for the adoption of this proposed Ordinance.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Commissioners of South Whitehall Township, as follows:

SECTION I - TAX LEVY – GENERAL REVENUE PURPOSES

Pursuant to 53 P.S. § 55101 *et seq.*, a tax is hereby levied on all real property within South Whitehall Township, which is subject to taxation for the fiscal year 2024, as follows:

- A. Tax rate for General Township purposes as described in Section 1709 (a) (1) of the First Class Township Code, the sum of 2.849750 mills on each dollar of assessed valuation or the sum of 28.49750 cents on each \$100.00 of assessed valuation.
- B. Tax rate for Fire Tax purposes as described in Section 1709 (a) (2) (i) of the First Class Township Code, the sum of .47 mills on each dollar of assessed valuation or the sum of 4.7 cents on each \$100.00 of assessed valuation.

The same being summarized in tabular form as follows:

Property Tax	Mills on Each Dollar	Per Hundred Dollars
Name/Purpose	of Assessed Valuation	of Assessed Valuation

Tax Rate for General	2.849750	\$0.2849750
Township Purposes		
Tax Rate for Fire Tax	.47	\$.047
Purposes		
TOTALS	3.31975	\$0.331975

SECTION II - REAFFIRMATION OF CURRENT TAX RATES

The rates of taxation referred to in Chapter 328, "Taxation", of the Codified Ordinances of South Whitehall Township are hereby reaffirmed. All tax rates which are currently in effect in South Whitehall Township as of January 1, 2024, shall continue in effect from year-to-year unless specifically altered by Ordinance.

SECTION III – ANNUAL BUDGET APPROPRIATIONS

Regarding South Whitehall Township expenditures for the fiscal year 2024 are hereby appropriated from the revenues available during the 2024 fiscal year for the specific purposes set forth below, which amounts are more completely itemized in the fully adopted South Whitehall Township Budget for the fiscal year 2024 on file in the Office of the Township Secretary.

2024 Budget Appropriations

General Fund

Revenue:	\$19,788,338.77
Expenses:	\$19,788,338.77

Fire Fund

Revenue:	\$1,372,000.00
Expenses:	\$878,000.00

Water Fund

Revenue:	\$4,870,500.00
Expenses:	\$4,360,311.00

Sewer Fund

Revenue:	\$4,169,258.00
Expenses:	\$4,130,264.00

Refuse Fund

Revenue:	\$5,022,240.00
Expenses:	\$4,516,467.00

State Highway Aid Fund

Revenue:\$726,270.00Expenses:\$807,000.00

Open Space Fund

Revenue:	\$102,467.00
Expenses:	\$214,034.00

Capital Fund

Revenue:\$4,888,472.73Expenses:\$5,645,399.07

SECTION IV - REPEALER

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

SECTION V - SEVERABILITY

If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Commissioners that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION VI - EFFECTIVE DATE

This Ordinance shall become effective January 1, 2024.

DULY ENACTED AND ORDAINED as an Ordinance this 6th day of December, 2023 by a majority of the Board of Commissioners of South Whitehall Township, Lehigh County, Pennsylvania, at a duly advertised meeting of the Board of Commissioners at which a quorum was present. As part of this Ordinance, the Board of Commissioners has directed that the President, or Vice-President in the absence of the President, execute this Ordinance on behalf of the Board.

TOWNSHIP OF SOUTH WHITEHALL BOARD OF COMMISSIONERS

Diane Kelly, President

ATTEST:

Tricia L. Dickert, Township Secretary