

**ORDINANCE 2023-01**

**WESTTOWN TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA**

**AN ORDINANCE OF THE TOWNSHIP OF WESTTOWN, CHESTER COUNTY, PENNSYLVANIA, AUTHORIZING AN INCREASE IN THE EARNED INCOME TAX, PURSUANT TO THE AUTHORITY IN THE LOCAL TAX ENABLING ACT, 53 P.S. §6901 ET SEQ., AND THE OPEN SPACE LANDS ACQUISITION AND PRESERVATION ACT, AS AMENDED, ACT 153 OF 1996 (32 P.S. §5001 ET SEQ.), TO RAISE REVENUE TO RETIRE INDEBTEDNESS INCURRED BY PURCHASING INTERESTS IN REAL ESTATE OR MAKING ACQUISITIONS OF REAL PROPERTY FOR PURPOSES OF SECURING OPEN SPACE BENEFITS BY AN ADDITIONAL FOUR ONE HUNDREDTHS (0.0004) OF ONE PERCENT TO EIGHT ONE HUNDREDTHS (0.0008) OF ONE PERCENT.**

**WHEREAS**, pursuant to Ordinance 2022-06, enacted by the Board of Supervisors of Westtown Township (the "Board") on June 20, 2022, the Board authorized a referendum to be conducted during the November 2022 general election for the registered voters of the Township to vote whether they are in favor of the imposition of an increase in the earned income tax in an amount of up to eight one hundredths (0.0008) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits; and

**WHEREAS**, in the November 2022 general election, the voters of the Township approved the referendum to authorize the imposition of an increase in the earned income tax in an amount of up to eight one hundredths (0.0008) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits; and

**WHEREAS**, on December 5, 2022, the Board adopted Ordinance 2022-10, approving an earned income tax rate increase of four one hundredths (0.0004) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits, or half the maximum rate authorized in the November 2022 voter referendum; and

**WHEREAS**, the Board now wishes to increase the earned income tax rate by an additional four one hundredths (0.0004) of one percent to be used by the Township to raise revenue for purposes of securing open space benefits, or to the maximum rate authorized in the November 2022 voter referendum.

**NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED** by the Board of Supervisors of Westtown Township, pursuant to the authority in the Local Tax Enabling Act,

53 P.S. §6901 et seq., and the Open Space Lands Acquisition and Preservation Act, as amended, Act 153 of 1996 (32 P.S. §5001 et seq.) as follows:

**SECTION 1. Open Space Municipal Resident Tax.** In addition to the tax levied for general revenue purposes, there is hereby imposed a tax for expenses related to open space lands under 32 P.S. § 5007.1(a) at the rate of eight one hundredths (0.0008) of one percent on earned income and net profits of individual residents of the Township. This tax for open space lands was authorized by voter referendum in the November 2022 general election.

**SECTION 2. On-going Tax.** The tax imposed herein shall continue at the above rate commencing in tax year 2024 and each year thereafter, without annual reenactment, unless and until the enactment is repealed or the tax rate is changed.

**SECTION 3. Applicable laws, regulations, policies and procedures.** The tax imposed herein shall be collected and administered in accordance with all applicable laws and regulations and policies and procedures adopted by the Township and the tax collector. This includes any regulations, policies and procedures adopted in the future to the maximum extent permitted by law.

**SECTION 4. 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 hereof. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

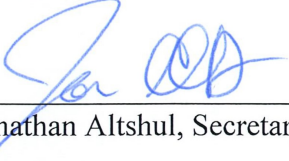
**SECTION 5. Repealer.** All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

**SECTION 6. Effective Date.** This Ordinance shall become effective five (5) days after enactment and shall remain in force and effect until otherwise amended by the Township,

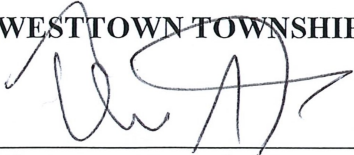
**ENACTED AND ADOPTED** by the Board of Supervisors this 20th day of November, 2023.


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**ATTEST:**

  
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Jonathan Altshul, Secretary

**WESTTOWN TOWNSHIP**

  
\_\_\_\_\_  
Thomas Foster., Chair

  
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Richard Pomerantz, Vice Chair

  
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Scott E. Yaw Esq, Police Commissioner

