

ORDINANCE NO. 657

AN ORDINANCE OF THE BOROUGH OF MANHEIM,
LANCASTER COUNTY, PENNSYLVANIA, FIXING THE TAX RATE
OF REAL ESTATE FOR THE FISCAL YEAR 2018, IN ACCORDANCE
WITH 53 P.S. SECTIONS 46302, 46310 AND 6901 ET. SEQ.

BE IT ORDAINED AND ENACTED by the Mayor and Borough Council of the Borough of Manheim, Lancaster County, Pennsylvania, and it is hereby ordained and enacted by authority of same, in accordance with 53 P.S., Sections 46302, 46310 and 6901 ET. SEQ., as follows:

SECTION 1 A tax be and it is hereby levied for the year 2018, for general Borough purposes, on all real estate within the Borough of Manheim, Lancaster County, Pennsylvania, subject to taxation for Borough purposes, at the rate of four point four one eight one (4.4181) mills on each dollar of assessed valuation of such real estate. This tax rate of 4.4181 mills represents the Initial Rate and a reduction from the preceding year (2017) tax rate of 5.85 mills (established by Ordinance No. 654) as required under Section 8823.(b) of the Consolidated County Assessment Law which states: In the first year that any county implements a countywide revision of assessment by revaluing the properties and applies an established predetermined ratio or changes its assessment base by applying a change in the predetermined ratio, a taxing district levying its real estate taxes on the revised assessment roll for the first time shall reduce each tax rate levied by the taxing district, if necessary, so that the total amount of taxes levied for that year against the real properties contained in the duplicate for that rate does not exceed the total amount it levied on the properties in the preceding year. Each tax rate shall be fixed at a figure that will accomplish this purpose.

A separate Ordinance, Ordinance No. 658, establishes the Final Tax Rate for the year 2018 as required under Section 8823.(c) of the Consolidated County Assessment Law.

SECTION 2. A discount of two (2) percent of the amount of the real estate shall be allowed on any full payment thereof prior to May 1, 2018. The said taxes shall be payable at their net amount May 1, 2018 through July 1, 2018. After July 1, 2018, a penalty of ten (10) percent shall be added to the said taxes for delay in payment. This tax will be handled by an agency authorized by Borough Council.

SECTION 3. Severability. If any sentence, clause or section or part of the 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 or sections or parts of this ordinance. It is hereby declared as the intent of the Borough Council that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof had not been included herein.

SECTION 4. Date of Effect. This Ordinance shall become effective twenty-four (24) hours after its adoption, as provided by law, unless stated otherwise herein.

Duly ENACTED and ORDAINED by the Borough of Manheim, Lancaster County, Pennsylvania,
in lawful session duly assembled this 12th day of December 2017.

BOROUGH OF MANHEIM

President, Manheim Borough Council

ATTEST: _____
Secretary

APPROVED as an Ordinance this 12th day of December 2017.

MAYOR, MANHEIM BOROUGH