

ORDINANCE NO. 658

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 six four (4.64) mills on each dollar of assessed valuation of such real estate. This tax rate of 4.64 mills represents the Final Tax Rate for the year 2018 as required under Section 8823.(c) of the Consolidated County Assessment Law, which states in part: After establishing a tax rate under subsection 8823.(b) of the Consolidated County Assessment Law, a taxing district may, by a separate and specific vote, establish a final tax rate for the first year in which the reassessment is implemented to levy its real estate taxes on the revised assessment.

A separate Ordinance, Ordinance No. 657, established the Initial Rate at 4.4181 mills as required under Section 8823.(b) of the Consolidated County Assessment Law. The Final Tax Rate meets the requirements of Section 8823.(c) of the Consolidated County Assessment Law which further states: Each tax rate under this subsection shall be fixed at a figure which limits the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year to not more than 10% greater than the total amount it levied on the properties the preceding year, notwithstanding the increased valuations of the properties under the revised assessment.

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