

**ORWIGSBURG BOROUGH
SCHUYLKILL COUNTY
COMMONWEALTH OF PENNSYLVANIA**

ORDINANCE NO. ____

AN ORDINANCE ADOPTING AND LEVYING A RECREATION TAX AT 0.8 MILL ON EACH DOLLAR OF ASSESSED REAL PROPERTY VALUATION; PROVIDING DEFINITIONS; ESTABLISHING PROVISIONS FOR THE COLLECTION OF SAID TAX; PROVIDING REPEALERS, SEVERABILITY AND THE EFFECTIVE DATE.

WHEREAS, the Borough Council of the Borough of Orwigsburg, Schuylkill County, Pennsylvania (“Borough”), having previously established the rate of taxation for Borough purposes on each dollar of assessed property valuation within the Borough now desires to levy a tax for recreation purposes.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Borough Council of the Borough and it is hereby ordained and enacted by the authority of the same as follows:

SECTION 1. Title. This Ordinance shall be known and cited as the "Borough of Orwigsburg Recreation Tax Ordinance."

SECTION 2. Authority. This Ordinance is enacted under authority of the Borough Code, Act of May 17, 2012, P.L. 262, No. 43, Section 158 [8 Pa. C.S. § 1302(a)(10)] and the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, as amended.

SECTION 3. Purpose of Tax and Levy.

A. The purpose of the tax authorized and implemented by this Ordinance is for maintaining and operating recreation places and, to the extent applicable, for paying the Borough’s share of a joint action with one or more political subdivisions, in accordance with Section 2701 of the Borough Code, as amended, and for all other lawful purposes as may be specified for such tax from time to time by the laws of the Commonwealth of Pennsylvania.

B. For the purposes set forth above, a dedicated tax of eight tenths of one (0.8) mill is hereby levied on all real estate located, either in whole or in part, within the Borough of Orwigsburg and to include, without limitation or reservation, all real estate as is subject to taxation for general Borough purposes as may exist currently or which may be so subject to taxation in the future, being eight tenths of one (0.8) mill on each dollar of assessed valuation, representing Eight Cents (\$0.08) on each One Hundred Dollars (\$100.00) of assessed valuation. The rate of this dedicated recreation tax shall be set forth in the annual Borough tax ordinance or resolution for fiscal year 2024 and shall thereafter be set for each year in the annual Borough tax ordinance or resolution for that fiscal year. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by the Borough of Orwigsburg.

SECTION 4. Definitions. The following words and phrases when used in this Ordinance shall have the meanings ascribed to them in this section except where the context clearly indicates or requires a different meaning:

Borough: The Borough of Orwigsburg, Schuylkill County, Pennsylvania.

Borough Council: The Borough Council of the Borough of Orwigsburg, Schuylkill County, Pennsylvania.

Fiscal Year: The fiscal year of the Borough of Orwigsburg, Schuylkill County, Pennsylvania, which is the period from January 1 through December 31 in each year; a calendar year.

Person: Includes, but is not limited to, an individual, unincorporated association, partnership, limited partnership, firm, corporation, limited liability company, joint venture, or any other legal entity whatsoever.

Real Estate:

A. Any lands, tenements or hereditaments within the Borough, including, without limitation, buildings, structures, fixtures, mines, minerals, oils, gas quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovable or interests which, by custom, usage or law, pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant.

B. A condominium unit.

C. A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

Tax: The dedicated recreation tax levied pursuant to this Ordinance.

Recreation places: Recreation places shall have the definition therefor in Section 2700 of the Borough Code.

Tax Collector: The duly elected, appointed, designated or established tax collector of the Borough of Orwigsburg, Schuylkill County, Pennsylvania.

Tax Year: The period from January 1 through December 31 in any year; a calendar year.

Year: A calendar year.

SECTION 5. Notice of Tax Liability. The Borough shall give notice of tax liability to all persons who own real estate against which this tax is levied at the same time and in the same manner as notice of tax liability is given with respect to real estate taxation for general Borough purposes. The notice of tax liability shall appear on the same tax bill on which notice of real estate taxation for general Borough purposes appears.

SECTION 6. Duplicate Constitutes Warrant for Collection. The entry of the recreation tax in the tax duplicate and issuance of said duplicate to the Tax Collector shall constitute the Tax Collector's warrant for the collection of said tax levied and assessed.

SECTION 7. Collection by Borough Tax Collector. The recreation tax shall be collected by the Tax Collector in the same manner and at the same time or times as the tax levied against real estate for general Borough purposes.

SECTION 8. Tax Collector's Accounts and Records; Remittance of Taxes Collected. The Tax Collector shall keep an accurate account of all recreation taxes collected by authority of this Ordinance and shall mark the same "paid" on each duplicate and the date on which payment was made. The Tax Collector shall transmit said taxes so collected to the Treasurer of the Borough by separate statement, at the same time as other taxes are remitted or required to be remitted to the Borough. It shall be the duty and responsibility of the Treasurer to ensure that the taxes so collected are applied only for the purposes for which they are levied and collected pursuant to the terms of this Ordinance.

SECTION 9. Discount; Violations and Penalties.

A. Any person required to pay the recreation tax shall be entitled to a discount of 2% from the amount of such tax upon making payment of the whole amount due thereof between March 1 and April 30 of the tax year when such tax payment is due. All such persons who shall fail to make payment of said tax charge by June 30 of the tax year when such tax payment is due shall be charged a penalty of 10%, which penalty shall be added to the tax amount due by the Tax Collector and shall be collected by the Tax Collector.

B. In the event that any tax due under this Ordinance remains due and unpaid 60 days after the penalty date established, the Tax Collector may sue for the recovery of any such tax due and unpaid under this Ordinance, together with any penalty and interest thereon. Where suit is brought for recovery of this tax, the person liable therefor shall, in addition to the tax, interest and penalties, be responsible and liable for all costs of collection and prosecution.

SECTION 10. First Year of Tax Levy; Continuation. The recreation tax may be levied in accordance with the terms of this Ordinance for the fiscal year 2024 and shall be considered assessed at the same time or times as the tax levied against real estate by the Borough for general Borough purposes. The recreation tax shall continue on a calendar-year basis thereafter without annual reenactment of this Ordinance and by inclusion of the same in the annual Borough tax ordinance or resolution for each year.

SECTION 11. Repealer. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

SECTION 12. 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 Borough that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 13. Effective Date. This Ordinance shall become effective upon enactment.

ENACTED and ORDAINED into an ordinance this 13th day of December, 2023, by the Council of the Borough of Orwigsburg, Schuylkill County, Pennsylvania, in lawful session duly assembled.

BOROUGH OF ORWIGSBURG
Schuylkill County, Pennsylvania

ATTEST:

Sherry Edwards, Borough Secretary

By: _____
Richard Bubeck, President of Council

EXAMINED and APPROVED this 13th day of December, 2023

Barry J. Berger, Mayor, Borough of Orwigsburg