## WEST POTTSGROVE TOWNSHIP, MONTGOMERY COUNTY, PA

## **ORDINANCE NUMBER 2023-02**

## AN ORDINANCE OF THE TOWNSHIP OF WEST POTTSGROVE, MONTGOMERY COUNTY, PENNSYLVANIA, AMENDING SECTION 17-3 OF THE CODE OF ORDINANCES OF WEST POTTSGROVE TOWNSHIP, PENNSYLVANIA, BY ESTABLISHING THE ANNUAL TAX RATE ON TAXABLE REAL ESTATE FOR CALENDAR YEAR 2024 AT 4.5 MILS AND PROVIDING FOR DISCOUNTS AND PENALTIES RELATING TO THE PAYMENT OF SAID TAXES

**WHEREAS** the current annual rate of tax imposed upon taxable real estate within West Pottsgrove Township is 3.0 mil; and

WHEREAS, the Board of Commissioners of West Pottsgrove have determined that said rate is not adequate, together with other revenues and receipts, to provide for general township purposes for the ensuing year; and

**WHEREAS**, the Board of Commissioners has decided to provide discounts and penalties relating to payment of said tax.

**NOW, THEREFORE**, be it and it is hereby ENACTED and ORDAINED by the Board of Commissioners of West Pottsgrove Township, Montgomery County, Pennsylvania, that Chapter 17, Article I, Section 17-3, entitled Tax Rate on Real Property of the Code of Ordinances of West Pottsgrove Township be and is hereby amended as follows:

SECTION 1. AMENDMENT. Section 17-3 of the Code of Ordinances of the Township of West Pottsgrove is hereby amended by deleting the entire text and replacing it with the following:

Sec. 17-3 <u>Tax Rate on Real Property</u>.

(a) All real property within the Township made taxable for Township purposes pursuant to the general County Assessment Law, Act of May 22, 1933, PL 854, as amended, shall be taxed at the annual rate of four and a half (4.5) mils for the calendar year 2024 this rate being equal to a rate of taxation of forty-five (45) cents on each one hundred (\$100.00) dollars of assessed valuation of taxable property.

(b) All taxpayers subject to paying the aforesaid real estate tax, shall be entitled to a discount of two (2%) percent from the amount of such tax, upon making payment of the whole amount thereof within two (2) months from the date of the date of the tax notice. All taxpayers who shall fail to make payment of the aforesaid real estate tax within four (4) months from the date of the tax notice shall be charged a penalty of ten (10%) percent, which penalty shall be added to the taxes by the Tax Collector and collected by him.

SECTION 3. SEVERABILITY. If a Court of competent jurisdiction declares any

provisions of this Ordinance to be invalid, in whole or in part, the effect of such decision shall be limited to those provisions expressly stated in the decision to be invalid, and all other provisions of the Zoning Ordinance shall continue to be separately and fully effective.

SECTION 4. RE-ENACTMENT AND REPEALER. The remaining provisions of the

Code of Ordinances of the Township of West Pottsgrove, and as in force immediately before the enactment of this Ordinance, are intended to be continued and, to the extent not inconsistent herewith, are hereby re-enacted and re-ordained; any Sections inconsistent with the amendments hereinbefore referenced are hereby repealed as referenced.

SECTION 5. EFFECTIVE DATE. This Ordinance, and all of its terms and provisions,

shall become effective as provided by law.

**ENACTED AND ORDAINED** into law this 20<sup>th</sup> day of December 2023, by the Board of

Commissioners of the Township of West Pottsgrove, Montgomery County, Pennsylvania.

Stephen Miller, President, Board of Commissioners

ATTEST:

Courtney Harris, Secretary-Treasurer to the Board of Commissioners