

**BOROUGH OF PATTERSON HEIGHTS
BEAVER COUNTY, PENNSYLVANIA**

ORDINANCE NO. _____

**AN ORDINANCE OF THE BOROUGH OF PATTERSON HEIGHTS,
BEAVER COUNTY, PENNSYLVANIA, FIXING THE TAX RATE FOR
GENERAL BOROUGH PURPOSES FOR THE 2024 CALENDAR YEAR.**

WHEREAS, the Borough of Patterson Heights (hereinafter “Borough”), is a borough located in the County of Beaver, Commonwealth of Pennsylvania, incorporated as a body corporate and politic pursuant to Pennsylvania statutes, 8 Pa. C.S.A. §101, et. seq. (hereinafter “Borough Code”), having its office located at 600 Seventh (7th) Avenue, Patterson Heights, Beaver Falls, Pennsylvania, 15010; and

WHEREAS, pursuant to the Borough Code, 8 Pa. C.S.A. §3301.1(a), the council of the Borough (hereinafter “Borough Council”) shall enact ordinances in accordance with the Borough Code and the laws of the Commonwealth of Pennsylvania in which the powers of the Borough shall be exercised as deemed beneficial to the Borough and to provide for the enforcement of the powers of the Borough; and

WHEREAS, pursuant to the Borough Code, 8 Pa. C.S.A. §3301.1(b), every legislative act of Borough Council must be by ordinance; and

WHEREAS, pursuant to the Borough Code, 8 Pa. C.S.A. §3301.1(b)(1), such legislative acts include tax ordinances; and

WHEREAS, pursuant to the Borough Code, 8 Pa. C.S.A. §1310.1, after Borough Council had adopted its budget for the upcoming fiscal year, it is Borough Council’s duty to enact an ordinance levying taxes for the upcoming fiscal year, if the tax rate increases from

the previous fiscal year, subject to the approval of the mayor or enactment over the mayor's veto under procedure established in §3301.3(c), relating to enactment, approval and veto; and

WHEREAS, the Borough's fiscal year parallels the 2024 calendar year, being that it begins on January 1, 2024 and concludes at the end of the day on December 31, 2024; and

WHEREAS, Borough Council, immediately prior to adoption of this Ordinance, adopted its budget for the upcoming fiscal year of 2024; and

WHEREAS, further, the County of Beaver, underwent a county-wide revision of assessment of all real properties, with the revised assessment values to be effective January 1, 2024; and

WHEREAS, pursuant to the Consolidated County Assessment Law, 53 Pa. C.S.A. Section 8823(b) (hereinafter "Assessment Law"), 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 set an initial rate by reducing each tax rate levied 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 (hereinafter "Initial Tax Rate"); and

WHEREAS, pursuant to the Assessment Law, 53 Pa. C.S.A. Section 8823(c), after establishing the Initial Tax Rate as set forth immediately above, a taxing district may, by a

separate and specific vote, establish a final tax rate for the first (1st) year in which the reassessment is implemented to levy its real estate taxes on the revised assessment. Each tax rate under this 53 Pa. C.S.A. Section 8823(c) 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 ten (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 (hereinafter “Final Tax Rate”); and

WHEREAS, the Borough now desires to exercise its legislative powers to enact an ordinance setting the Initial Tax Rate and Final Tax Rate in consideration of and following the countywide reassessment for the 2024 calendar year for the Borough and its residents.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Council of the Borough of Patterson Heights, Beaver County, Pennsylvania and it is hereby ordained and enacted by the authority of the same that for the 2024 calendar year:

SECTION 1. An Initial Tax Rate is hereby levied for general Borough purposes on all real property situate within the geographical limits of said Borough and subject to taxation for Borough purposes at the rate of 3.1755 mills on each one (\$1.00) dollar of the valuation of said real property as assessed for County purposes, as now is or may be provided by law, making the total tax rate for all Borough purposes 3.1755 mills.

SECTION 2. The 3.1755 mills taxation rate for the Borough is \$0.31755 on each One Hundred (\$100.00) Dollars of assessed valuation of taxable property.

SECTION 3. The Borough hereby sets the Final Tax Rate as set forth in Sections 1 and 2., directly above, and explicitly acknowledges that it does not elect to establish a different final tax rate by an increase up to ten (10%), by a separate and specific vote.

SECTION 4. The 2024 Budget, adopted by Borough Council at its regular meeting of Wednesday, December 20, 2023, itemizing estimated receipts and expenditures, is on file in the Office of the Borough Secretary of the Borough of Patterson Heights, Borough Building, 600 7th Avenue, Patterson Heights, Beaver Falls, Pennsylvania, 15010.

SECTION 5. All taxpayers subject to the payment of taxes shall be entitled to a discount of two (2%) percent from the amount of tax upon making such payment of the whole amount thereof within two (2) months after the date of tax notice. All taxpayers who fail to make payment of any such taxes charged against them for four (4) months after 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 be collected by her.

SECTION 6. This Ordinance shall become effective immediately.

SECTION 7. Any Ordinance or part thereof conflicting with this Ordinance is hereby repealed insofar as the same is inconsistent herewith.

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ORDAINED AND ENACTED this 20th day of December, 2023.

ATTEST:

BOROUGH OF PATTERSON HEIGHTS

Jack Doyle, Borough Secretary

William A. Starn, Borough Council President

READ AND APPROVED by me, this 20th day of December, 2023.

Regis Luger, Mayor

CERTIFICATION OF THE BOROUGH

I hereby certify that the foregoing Ordinance was advertised in the *Beaver County Times* on December 1, 2023, a newspaper of general circulation in the municipality, and was duly enacted and approved as set forth a regular meeting of the Borough of Patterson Heights on Wednesday, December 20, 2023.

Jack Doyle, Borough Secretary

(SEAL)