

BOROUGH OF TRAPPE  
MONTGOMERY COUNTY, PENNSYLVANIA

**ORDINANCE NO. 421**

**AN ORDINANCE AMENDING CHAPTER 300 OF THE BOROUGH CODE OF THE BOROUGH OF TRAPPE BY REPEALING ARTICLES II AND III IN THEIR ENTIRETY AND ADDING ARTICLE VII, GENERAL REVENUE TAX TO PROVIDE FOR THE LEVY AND COLLECTION OF A TAX ON ASSESSED VALUE OF REAL PROPERTY IN THE BOROUGH OF TRAPPE AND TO PROVIDE A TIME PERIOD FOR DISCOUNT AND A PENALTY FOR NON-PAYMENT WITH A CERTAIN TIME PERIOD.**

**BE IT ORDAINED AND ENACTED** by the Borough Council, Borough of Trappe, Montgomery County, Pennsylvania, and it is hereby **ENACTED** and **ORDAINED** by the authority of the same as follows:

**SECTION 1.** - Chapter 300, Article II of the Trappe Borough Code of Ordinances is deleted in its entirety and restated as “reserved”.

**SECTION 2.** - Chapter 300, Article III of the Trappe Borough Code of Ordinances is hereby deleted in its entirety and restated as “reserved.”

**SECTION 3.** - Chapter 300 of the Trappe Borough Code of Ordinances shall be amended to add **Article VII General Revenue Tax** as follows:

**Article VII – General Revenue Tax**

**§300-57 Amount of Tax Levied: Collection.**

- A. In accordance with the authority granted by §1302 of the Borough Code, 53 PS §46302, it is hereby levied for the calendar year commencing January 1, 2013, and each subsequent calendar year thereafter until further amended, a tax of .47 mills on each dollar of assessed valuation of real estate subject to taxation within the Borough of Trappe, to be used for general Borough purposes.

- B. Collection of Tax. The Borough of Trappe Tax Collector is hereby authorized and directed to collect tax on real property as adopted from time to time by the Borough Council of the Borough of Trappe in accordance with the taxing ordinances and resolutions authorizing collection thereof, and said monies are to be returned to the Borough Council of the Borough of Trappe for the purpose of implementing the annual budget as adopted, and this Section shall constitute the Trappe Borough's Trappe Collector's warrant to so act.
- C. There shall be a fee for preparing and providing by mail or otherwise a real estate tax certification for any single tax parcel within the Borough of Trappe, which fee shall be established from time to time by resolution of the borough Council of the Borough of Trappe, but not less than \$5 per year nor more than \$15 for a multiple tax year certification and which fee shall be assessed and collected by the Borough Tax Collector and retained by the Tax Collector for providing such services.
- D. There shall be a fee of \$5 per year for furnishing and providing, by mail or otherwise, information pertaining to real estate tax data, where no tax certification is requested, including, but not limited to, tax duplicates, for any single tax parcel within the Borough of Trappe. The fee may be changed from time to time by resolution of the Borough Council of the Borough of Trappe. A charge of \$2 shall be charged for processing of tax invoices for lenders or bills of memorandum. The fee shall be assessed, collected and retained by the Borough Tax Collector for providing such service.

**§300-58 Time Period for Discount.**

As to all real estate tax bills rendered after January 1, 2013, by the Borough of Trappe, a discount of 2% of the amount of said tax shall be allowed by the Tax Collector if said tax bill is paid in full within two months after the date of said bill.

**§300-59. Penalty for Non Payment Within Certain Time Period.**

As to all real estate tax bills rendered after January 1, 2013, by the Borough of Trappe, a penalty of 10% of the amount of said tax shall be imposed by the Tax Collector if said tax bill is not paid in full within four months from the date of said bill.

**SECTION 4. - Severability.**

The provisions in this Ordinance are severable. If any section, sentence, clause, phrase or word of this Ordinance is for any reason found to be illegal, invalid or unconstitutional, such decision shall not affect the validity of any of the remaining provisions of this Ordinance. It is hereby declared as a legislative intent that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provision have been included herein.

**SECTION 5. - Repealer.**

All other Ordinances or parts of Ordinances and any resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

**SECTION 6. - Effective Date.**

This Ordinance shall take effect and be in force from and after its approval as required by the law.

**ENACTED and ORDAINED** this 27<sup>th</sup> day of December, 2012, by the Borough Council of the Borough of Trappe, Montgomery County, Pennsylvania.

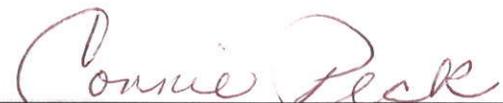
ATTEST:

  
\_\_\_\_\_  
Jacquie Guenther, Municipal Secretary

TRAPPE BOROUGH COUNCIL

BY:   
\_\_\_\_\_  
Fred Schuetz, President

APPROVED this 27<sup>th</sup> day of December, 2012

  
\_\_\_\_\_  
Connie Peck, Mayor