

ORDINANCE 2013-1
AN ORDINANCE OF THE BOROUGH OF NEW BERLIN, UNION
COUNTY, PENNSYLVANIA, FIXING THE TAX RATES FOR THE
FISCAL YEAR 2013

Be it enacted and ordained by the Mayor of Town Council of the Borough of New Berlin, Union County, and it is hereby enacted by the authority of the same.

SECTION 1. A tax to be and the same is hereby levied on all property and occupants within the Borough of New Berlin, Union County, Pennsylvania, subject to taxation for Borough purposes for the fiscal year 2013 as follows:

A. Tax rate for all Borough purposes, the sum of 2.5 mills on each dollar of assessed real estate valuation.

SECTION 2. That the Earned Income and Wage Tax as enacted in 1966, effective July 1, 1966, is hereby re-enacted by the Borough of New Berlin for the year 2013, levying a tax at the rate two and five-hundredths percent (2.05%) upon all residents of the Borough of New Berlin.

SECTION 3. A Local Services Tax as enacted by Pennsylvania Legislature, Act 7 of 2007, Senate 218, by Act 7 of 2007, effective date of January 1, 2008, the Borough of New Berlin imposes a fifty-two (\$52.00) dollar tax on occupations earning \$12,000.00 per year or more, engaged in by individuals for the privilege of engaging in said occupation within the corporate limits of the Borough of New Berlin, is hereby re-enacted by the Borough of New Berlin for the year 2013.

SECTION 4. That the Ordinance enacted the 1st day of January, 2013, imposing a one percent (1%) tax upon the transferee of the value of a transfer of real property or of any interest in real property situate within the limits of the Borough of New Berlin is hereby enacted. That one percent (1%) is subject to sharing with the school district.

SECTION 5. SUITS FOR COLLECTION – In the event that any tax under this Ordinance remains due or unpaid for Thirty (30) days after the due date, the Local Services Tax Officer or the Borough of New Berlin may sue for the recovery of any such tax due or unpaid under this Ordinance, together with interest and penalty.

If the tax is not paid when due, interest at the rate of six percent (6%) per annum shall be calculated, beginning with the due date of this tax, a penalty of ten percent (10%) shall be added to the flat rate of this tax for the non-payment thereof. Where suit is brought for the recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection and reasonable attorney fees.

SECTION 6. Whoever makes false and untrue statement on any return required by this Ordinance, or who refuses inspection of the books, records and accounts in his custody and control setting forth the number of employees in his employment subject to tax, or whoever fails or refuses to file any return required, shall upon conviction before any District Magistrate of New Berlin Borough be sentenced to pay a fine of not more than Five Hundred (\$500.00) dollars and costs for each offense, and in default of the payment of said fine and costs, be imprisoned in the Union County jail for a period not exceeding Thirty (30) days for each offense. It is further provided that the action to enforce the fine and penalty herein may be instituted against any person in charge of the business of any employer who as failed or refused to file any return required.

SECTION 7. All Ordinances or part of Ordinances inconsistent herewith are hereby repealed.

ENACTED AND ORDAINED this ____ day of _____, 20__.

Attest: (seal)

Borough Secretary

President of Council

Approved this ____ day of _____, 20__.

Mayor