

TOWNSHIP OF WASHINGTON
COUNTY OF NORTHAMPTON
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO. 239

AN ORDINANCE OF THE TOWNSHIP OF WASHINGTON, NORTHAMPTON COUNTY, PENNSYLVANIA, IMPOSING AN EMERGENCY AND MUNICIPAL SERVICES TAX AT A MAXIMUM RATE OF \$52.00 PER YEAR, HEREBY SUPERSEDING AND ELIMINATING THE OCCUPATION PRIVILEGE TAX HERETOFORE IMPOSED BY THE TOWNSHIP OF WASHINGTON.

WHEREAS, the Local Tax Enabling Act (Act 511 of 1965) has been amended and changed the name of the Occupation Privilege to the Emergency and Municipal Services Tax; and

WHEREAS, the said Local Tax Enabling Act permits the Township of Washington to impose an Emergency and Municipal Services Tax at the rate of FIFTY-TWO AND NO/100 (\$52.00) DOLLARS; and

WHEREAS, it has been determined by the Supervisors of Washington Township, that it is in the best interest of the Township of Washington to impose such a tax pursuant to the Local Tax Enabling Act, as amended.

NOW THEREFORE, BE IT ORDAINED AND ENACTED, the same is hereby ordained and enacted at a duly conveyed public meeting of the Supervisors of Washington Township, County of Northampton and Commonwealth of Pennsylvania, as follows:

SECTION 1: Any reference in previous Township ordinances to Occupation Privilege Tax shall be changed, pursuant to the Local Tax Enabling Act, to reference the Emergency and Municipal Services Tax.

SECTION 2. The assessment to be imposed as an Emergency and Municipal Services Tax in the Township of Washington shall be FIFTY-TWO AND NO/100 (\$52.00) DOLLARS.

SECTION 3. The tax shall be imposed and collected in strict compliance with the provisions of Act 511 of 1965, as amended, by the Legislature of the Commonwealth of Pennsylvania, and any Township ordinance inconsistent with this Ordinance is hereby amended to comply with the aforementioned amendments to Act 511 enacted in November of 2004.

SECTION 4. Washington Township Supervisors, pursuant to the aforementioned amendments to the Local Tax Enabling Act shall, from time to time, provide exemptions to qualified taxpayers, by Resolution. Said Resolution, shall establish criteria for exemptions, income levels for said exemptions, and other provisions applicable to applications for exemptions.

SECTION 5. This Ordinance shall be placed into effect as of January 1, 2006.

ORDAINED AND ENACTED into an Ordinance this 14th day of December, 2005.

TOWNSHIP OF WASHINGTON

By: David Hess
David Hess, Chairman

By: David Renaldo
David Renaldo

By: Daniel Crafa
Daniel Crafa

ATTEST:

By: Lori Dobson
Lori Dobson, Secretary