

BOROUGH OF SWARTHMORE

ORDINANCE 1091

An Ordinance levying taxes in the Borough of Swarthmore for the calendar and fiscal year 2021 for general borough purposes, municipal pension obligation, and debt service; establishing trash collection and disposal and sanitary sewer usage fees; fixing the discount for prompt payment of taxes and fees, and the penalty for late payment; proclaiming the continuance, without change, of the 1% realty transfer tax and the Local Services Tax (LST) now in effect under the Local Tax Enabling Act of 1965, its amendments and supplements.

THE COUNCIL OF THE BOROUGH OF SWARTHMORE DOES ORDAIN:

SECTION 1. TAXES

For the calendar and fiscal year 2021 there is hereby levied and assessed upon all property in the Borough of Swarthmore assessable for County purposes, taxes at the following rates and for the following purposes:

- (a) For general borough purposes a tax at the rate of 1.948 mills on each dollar of assessed value.
- (b) For fire service a tax at the rate of .552 mills on each dollar of assessed value.
- (c) For debt service a special sinking fund tax at the rate of .115 mills on each dollar of assessed value.
- (d) For pension plan obligations a tax rate of .500 mills on each dollar of assessed value.

**TOTAL MILLAGE
3.115 MILLS**

SECTION 2. USAGE FEES

For the calendar and fiscal year 2021, there is hereby levied upon all real property entitled to use of the listed service within the Borough, usage fees at the following rates:

- (a) For municipal solid waste collection and disposal, a charge of four hundred **thirty** dollars (\$430) per dwelling unit annually.
- (b) For use of the sanitary sewer system, a charge not to exceed **nine** dollars and **five** cents (\$9.05) per thousand gallons of water or fraction thereof used in the fourth quarter of the year 2019 and the first, second, and third quarters of 2020.

SECTION 3. **COLLECTION OF TAXES AND USAGE FEES**

Proper legal provision shall be made for the collection of the tax millages and fees set forth in this ordinance.

SECTION 4. **DISCOUNTS AND PENALTIES**

Pursuant to the authorization provided by Act 126 of 1976, as amended, the rates of discounts and penalties on the foregoing taxes and fees are hereby established as follows:

- (a) Taxpayers who make payment of the whole amount of the taxes and/or fees due within two months after the official date of the tax notice shall be entitled to a discount of two percent (2%) of the amount of such taxes.
- (b) Taxpayers who fail to make payment of the whole amount of the taxes and/or fees due within four months after the official the official date of said tax notice shall be charged a penalty of ten percent (10%) of the amount of such taxes and/or fees. The penalty shall be added to the taxes and/or fees by the tax collector and collected in accordance with the law.
- (c) Taxpayers who fail to make payment of the whole amount of the taxes assessed against real estate due within four (4) months after the official date of said tax notice shall be charged interest at the rate not to exceed six percent (6%) per year until such indebtedness is fully paid. The interest shall be added to the taxes and collected in accordance with the law.
- (d) Taxpayers who fail to make payment of the whole amount of any fees due within four (4) months after the official date of said tax notice shall be charged interest of ten percent (10%) per year until such indebtedness is fully paid. The interest shall be added to the fees or rents and collected in accordance with the law. Such interest shall commence to accrue from the date a lien is filed or such earlier date as may be permitted by law.

SECTION 5. **OTHER TAXES**

The Council hereby ordains the continuance, without change, of the 1% Realty Transfer Tax and the Local Services Tax heretofore duly levied and assessed by this Borough under the provisions of the Local Tax Enabling Act of 1965, its amendments and supplements, including Act 77 of 1986.

SECTION 6. **ORDINANCE DISTRIBUTION**

The Borough Secretary is hereby directed to forward copies of this ordinance to:
The Department of Community and Economic Development
The Wallingford-Swarthmore School District
The Tax Collector of the Borough of Swarthmore

PASSED THIS 21ST DAY OF DECEMBER, 2020.

SWARTHMORE BOROUGH COUNCIL

MARY J. WALK
PRESIDENT

ATTESTED THIS 21ST DAY OF
DECEMBER, 2020

APPROVED THIS 21ST DAY OF
DECEMBER, 2020

JANE C. BILLINGS
BOROUGH MANAGER/SECRETARY

MARTY SPIEGEL
MAYOR