

**COUNCIL OF THE CITY OF ALIQUIPPA
BEAVER COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2 OF 2020

**AN ORDINANCE OF THE CITY OF ALIQUIPPA, BEAVER COUNTY,
PENNSYLVANIA LEVYING TAXES FOR THE 2021 FISCAL YEAR; MAKING
APPROPRIATIONS; AND ADOPTING THE BUDGET FOR THE FISCAL YEAR
2021.**

WHEREAS, the Local Tax Enabling Act, the Act of December 31, 1975, P.L. 1257, No. 511,53 P.S. Section 6901, et. Seq., as amended, and the Municipal Pension Plan Funding Standard and Recovery Act, the Act of December 13, 1984, P.L. 1005, No. 205, 53 P.S. Section 895.1 01, et seq., as amended, grants City Council the power to impose certain taxation upon residents and non-residents of the City; and

WHEREAS, the City, (formerly Borough of Aliquippa) by Resolution No. 17 of 1988 elected participation in Recovery Program Level II by reason of its total distress score determined by the Public Employee Retirement Study Commission under Act 205 and elected special municipal taxing authority, and

WHEREAS, the City of Aliquippa pursuant to the Financially Distressed Municipalities Act, Act 47 of 1987, adopted a Recovery Plan for the City of by means of Ordinance No. 12 of 1988 and an Amended Recovery Plan for the City by means of Ordinance No. 11 of 1990 and a subsequent Amended Recovery Plan for the City by means of Ordinance No.1 of 1996 and another subsequent Amended Recovery Plan for the City by means of Ordinance No.6 of 2004, as well as subsequent amended recovery plan for the City by means of Ordinance No.1 0 of 2006, and the most recent once past by the City Ordinance No.6 of 2014.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Council of the City of Aliquippa and it is hereby ordained and enacted by the authority of the same as follows:

SECTION 1. For the purposed of providing sufficient revenue to meet the general expenses of the City, to pay maturing bonds and interest upon the indebtedness of the City and to discharge all other liabilities not due or which may become due during the year beginning on the first day of January 2021, taxes shall be and are hereby levied and assessed upon all persons, property and other objects of taxation, as follows:

A. REAL ESTATE TAXES

(1) During the 2021 tax year, taxes on real property, for general and debt purposes, are hereby levied on all land buildings, structures and improvements thereon within the corporate limits of the City of Aliquippa subject to taxation for City purposes under the Third Class City Code and

Fourth to Eighth Class County Assessment Law (72 P.S. Section 5453 101, et seq., as amended) at the following rates:

- (a) For general and debt purposes, the sum of 86 mills on each dollar of assessed valuation of land, equaling 8.60 Dollars per One Hundred (\$100) Dollars of County Land Assessment;
- (b) For general and debt purposes, the sum of 16.25 mills on each dollar of assessed valuation of buildings, structure and improvements upon land equaling \$1.625 dollars per One Hundred (\$100) Dollars of County Building Assessment:

And the City Treasurer and the Collector of Taxes shall have no power to divide any item if tax reported by the County Assessor.

- (2) Pursuant to the authority contained in Section 10 of the Local Tax Collection Law (72 P .S., Section 5511.10, as amended), the following rates of discount and penalty on payment of real estate taxes and the establishment of a conclusive presumption with respect to such discount and penalty rates for payment of taxes made by mail are hereby established:
 - (a) All taxpayers subject to the payment of real estate tax hereby levied and assessed shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers who shall fail to make payment of taxes within four months after the tax notice shall be charged a penalty of ten percent (10%).
 - (b) The United States Postal Service postmark appearing on the envelope of payment made by mail shall be conclusive proof of the date of payment of the tax notice enclosed, where such payment represents the whole amount thereof then owing, and, where such payment is made by check. Payment thereof is not fused or otherwise dishonored.
 - (c) This section is adopted pursuant to the authority contained in the Third Class City Code 52 P.S. Section 37531, as amended.

B. EARNED INCOME TAX

- (1) A tax for the general revenue purposes of five tenths percent (0.5%) is hereby imposed on:
 - (a) All salaries, wages, commissions and other compensation earned on or after January 1, 2021, to and including December 31, 2021 by non-residents of the City of Aliquippa, for work done or services performed or rendered in the City of Aliquippa.
 - (b) The net profits earned on or after January 1, 2021, to and including December 31, 2021 of businesses, professions or other activities conducted by non-residents in the City of Aliquippa.
- (2) A tax for the general revenue purposes of five tenths percent (0.5%) is hereby imposed on:
 - (a) All Salaries and wages, commissions and other compensation earned on or after January 1, 2021, to and including December 31, 2021 by residents of the City of Aliquippa.
 - (b) The net profits earned on or after January 1, 2021, to and including December 31, 2021 of businesses, professions or other activities conducted by residents in the City of Aliquippa.
- (3) A tax for the pension fund contribution requirements of three-tenths percent (0.3%) is hereby imposed on:

"This revision in the rate of the tax is contingent on such revision not impacting the grandfather status of the pension distress tax under Act 205. If it is determined by the Auditor General or in a court of applicable jurisdiction that such change in rate causes the tax to lose its grandfather status and as a result is no longer be effective, then the change in rate is null and void ab initio and it shall be as if the rate change never transpired and the pension distress tax shall have remained at the 5% rate."

- (a) All salaries, wages, commissions and other compensation earned on or after January 1, 2021, to and including December 31, 2021 by residents of the City of Aliquippa.
- (b) All salaries, wages, commissions and other compensation earned on or after January 1, 2021, to and including December 31, 2021 by non-residents of the City of Aliquippa, for work done or services performed or rendered in the City of Aliquippa.
- (c) The net profits earned on and after January 1, 2021, to and including December 31, 2021 on business, professions or other activities conducted by residents in the City of Aliquippa.

- 4) Ordinance No. 1066 as amended and re-enacted, of the then Borough of Aliquippa, shall remain in full force and effect and the same are hereby incorporated by references as though set out in full.
- (5) The School District of the City of Aliquippa has also enacted a tax on earned income and net profits tax so that the effective rate of earned income and net profit tax for the Residents of Aliquippa shall be one and five-tenths percent (1.5%). Non-residents (1.5%).
- (6) This Section is adopted pursuant to the authority of the Local Tax Enabling Act, Act 511 of 1965, as amended, and the Municipal Pension Plan Funding Standard and Recovery Act, Act 205 of 1984, as amended and the Financially Distressed Municipalities Act, Act 47 of 1987.

C. LOCAL SERVICE TAX

- (1) A tax is levied for general revenue purposes on occupations engaged in by individuals, receiving Fifteen Thousand, six hundred Dollars (\$15,600.00) or more per year from such occupation within the corporate limits of the City of Aliquippa, in 2021, at the rate of One hundred and four Dollars (\$104.00) per year as authorized by Ordinance 4 of 2015.
- (2) Occupation No. 973 of 1974 and No. 980 of 1975 and all subsequent amendments relating to such taxing ordinances of then Borough of Aliquippa are hereby adopted and re-enacted for the fiscal year of 2021 with the same force and effect as if specifically set forth herein.

D. MECHANICAL DEVICE LICENSES FEE TAX

- (1) A License Fee tax is levied for general revenue purposes upon mechanical devices in the City of Aliquippa in accordance with a schedule of license fees as set forth in Ordinance No. 1041 of 1982 of the then Borough of Aliquippa, and amendments thereto, including, but not limited to Ordinance No.4 of 1998 enacted October 7, 1998.
- (2) The Mechanical Device Ordinance No. 1041 of 1982 and all subsequent amendments of the then Borough of Aliquippa relating to such taxing ordinance are hereby adopted and re-enacted for the fiscal year 2021 with the same force and effects as if specifically set forth herein.

E. MERCANTILE TAX

- (1) Ordinance No. 1073 and Ordinance No. 982 of the then Borough of Aliquippa providing for the levy and collection of a Mercantile License Tax on persons engaging in certain occupations and business therein are

hereby adopted, enacted and re-enacted for the fiscal year 2021 with the same force and effect as if specifically set forth herein.

SECTION 2. The 2021 Budget of the City of Aliquippa, as attached hereto, shall be and is hereby adopted and the expenditures and expenses of the fiscal year 2021 in the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2021 for the specific purposes.

SECTION 3. The immediate enforcement of this ordinance is urgent and necessary, and the Ordinance shall become effective immediately after the final passage by City Council as provided in the Third Class City Code.

SECTION 4. The provisions of this Ordinance shall be effective January 1, 2021 and shall continue in effect through December 31, 2021, inclusive.

SECTION 5. The provisions of this Ordinance are several. If any sentence, clause or section of this Ordinance is for any reason found to be illegal or invalid, such illegality or invalidity, shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Council of the City of Aliquippa that this Ordinance would have been adopted and the illegal or invalid sentence, clauses or section not have been included herein.

SECTION 6. All Ordinance or parts of Ordinances and all Resolutions or parts of Resolution inconsistent with this Ordinance are hereby repealed in so far as they may be inconsistent herewith.

ORDAINED and ENACTED this 16th Day of December, 2020.

ATTEST

CITY OF ALIQUIPPA

By: _____
Samuel L Gill, City Administrator

By: _____
Dwan B, Walker, Mayor