

COUNCIL OF THE CITY OF ALIQUIPPA BEAVER COUNTY, PENNSYLVANIA

ORDINANCE NO 4 OF 2024

**AN ORDINANCE OF THE CITY OF ALIQUIPPA, BEAVER COUNTY,
PENNSYLVANIA LEVYING TAXES FOR THE 2025 FISCAL YEAR; MAKING
APPROPRIATIONS; AND ADOPTING THE BUDGET FOR THE
FISCAL YEAR 2025.**

WHEREAS, the Local Tax Enabling Act, the Act of December 31, 1975, P.L. 1257. No. 511,53 P.S. Section 6901, ct. Seq., as amended, and the Municipal Pension Plan Funding 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;

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 2025, 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 2025 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 purposes, the sum of 14.88 mills on each dollar of assessed valuation of land, equaling 1.488 Dollars per One Hundred (\$100) Dollars of County Land Assessment:
- b. For debt service, the sum of 1.5 mills on each dollar of assessed valuation of land, equaling 1.488 Dollars per One Hundred (\$100) Dollars of County Land Assessment
- c. For general purposes, the sum of 3.18 mills on each dollar of assessed valuation of buildings, structure and improvements upon land equaling \$.318 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, 2025, to and including December 31, 2025, 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, 2025, to and including December 31, 2025, 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, 2025, to and including December 31, 2025, by residents of the City of Aliquippa.
- b. The net profits earned on or after January 1, 2025, to and including December 31, 2025, of businesses, professions or other activities conducted by residents in the City of Aliquippa.

3. A tax for the pension fund contribution requirements of two-tenths percent (0.2%) is hereby imposed on:

- a. All salaries, wages, commissions, and other compensation earned on or after January 1, 2025, to and including December 31, 2025 by residents of the City of Aliquippa.
- b. All salaries, wages, commissions, and other compensation earned on or after January 1, 2025, to and including December 31, 2025, 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, 2025, to and including December 31, 2025, on business, professions or other activities conducted by residents in the City of Aliquippa.
- d. The net profits earned on and after January 1, 2025, to and including December 31, 2025, of businesses, professions or other activities conducted by non-residents in the City of Aliquippa.

4. 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 two-tenths percent (1.2%). Non-residents (1.2%).

5. 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.

C. 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 2025 with the same force and effects as if specifically set forth herein.

D. 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 2023 with the same force and effect as if specifically set forth herein.

SECTION 2. The 2025 Budget of the City of Aliquippa, as attached hereto, shall be and is hereby adopted and the expenditures and expenses of the fiscal year 2025 in the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2025 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, 2025 and shall continue in effect through December 31, 2025, inclusively.

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 have not 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 _____ Day of December 2024

ATTEST: CITY OF ALIQUIPPA

By: _____
Samuel L Gill, City Administrator

By: _____
Dwan B, Walker, Mayor