

**DALLASTOWN BOROUGH  
YORK COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 585-2016**

**AN ORDINANCE OF THE BOROUGH OF DALLASTOWN,  
YORK COUNTY, PENNSYLVANIA, FIXING TAX RATES  
FOR THE FISCAL YEAR OF 2017, CONTINUING THE TAX ON  
TRANSFERS OF REALTY WITHIN THE BOROUGH AND  
PROVIDING FOR DISCOUNTS AND PENALTIES FOR PAYMENTS  
OF REAL PROPERTY AND PER CAPITA TAXES**

**BE IT ORDAINED AND ENACTED**, and it is hereby ordained and enacted by the Council of the Borough of Dallastown, York County, Pennsylvania, as follows to wit:

**SECTION 1:** That a tax for general purposes for the fiscal year of 2017 be and the same is hereby levied on all property within the said Borough of Dallastown, subject to taxation for Borough purposes, in the sum of one and sixty-five one-hundredths (1.65) mills per annum of each dollar of assessed valuation.

**SECTION 2:** A per capita of ten (\$10.00) dollars per annum for the fiscal year of 2017 is hereby levied upon each resident for the Borough who has attained the age of eighteen (18) years or older. This tax is imposed and pursuant to the Dallastown Per Capita Tax Ordinance, Dallastown Ordinance No. 550, and all of the terms and provisions thereof shall apply.

**SECTION 3:** A Local Services Tax of Ten (\$10.00) Dollars per annum for the fiscal year of 2017 is hereby levied upon each person engaged in an occupation in the Borough of Dallastown, whether such person is self-employed or is employed by another. This tax is imposed under and pursuant to the Dallastown Local Services Tax Ordinance, Dallastown Ordinance No. 549, and all of the terms and provisions thereof shall apply.

**SECTION 4:** A Realty Transfer Tax for general revenue purposes is hereby ratified and imposed upon the transfer of real property or any interest in real property situate within the Borough of Dallastown, York County, Pennsylvania, at the rate of one half of one percent (1/2%) of value of real property or the interest in real property involved in such transfer, regardless of where the documents making transfer are made, executed or delivered, or where the actual settlements on such transfer took place; as established by Dallastown Ordinance No. 480 and as authorized by the Tax Reform Code of 1971, Chapter XI-D, Local Real Estate Transfer Tax, 72 P.S. §8101-D, et seq., as amended, and the Local Tax Enabling Act as amended. The same shall be collected by the York County Recorder of Deeds. If the correct amount of the realty transfer tax is not paid by the last date prescribed for timely payment under §1102-C of the Tax Reform Code of 1971, 72 P.S. §8102-C, Dallastown Borough, pursuant to §1102-D of said Code, 72 P.S. §8102-D, authorizes and directs the Pennsylvania Department of Revenue to determine, collect and enforce the tax, interest thereon at the rate of ten (10%) percent per as authorized at 53 Purdon's Statutes §7143, and penalties. This tax is also imposed under and pursuant to the Realty Transfer Tax Ordinance of the Borough of Dallastown, Dallastown Ordinance No. 480, as amended, and all of the terms and provisions thereof shall apply.

**SECTION 5:** All taxpayers subject to paying the taxes levied in Section 1 or Section 2 hereof shall be entitled to a discount of two (2%) percent from the amount of such tax upon making payments of the whole

December 9, 2016

amount thereof within two (2) months after the date of the tax notice therefor. All taxpayers charged with the taxes established in Sections 1, 2 or 3 hereof who fail to pay the same in full within four (4) months after the date of the tax notice, which four (4) month term shall end no later than June 15<sup>th</sup> of the tax year, shall be charged a penalty of ten (10%) percent of the face amount of such tax, which penalty shall be added to the face amount of such tax by the tax collector and collected by the tax collector.

**SECTION 6:** It is the intention of the Borough Council that each Section or portion of any Section of the Ordinance shall be a separate provision and all shall be independent of all other provisions herein, and it is further the intention of the Borough Council that if any Section or portion of any Section shall be declared to be unconstitutional, invalid, illegal, or unenforceable by any Court of competent jurisdiction such decision shall not affect the validity of any of the remaining Sections or parts thereof of the Ordinance. It is hereby declared as a legislative intent that this Ordinance would have been enacted had such unconstitutional, invalid, illegal or unenforceable provisions not have been included herein.

**SECTION 7:** This Ordinance and all provisions of this Ordinance shall be and become effective on January 1, 2017.

**ENACTED AND ORDAINED** by the Council of the Borough of Dallastown, York County, Pennsylvania, on December 12, 2016.

ATTEST:

COUNCIL OF THE BOROUGH OF DALLASTOWN

By: \_\_\_\_\_  
Connie L. Stokes  
Secretary

By: \_\_\_\_\_  
Ronald E. Smith  
President of Borough Council

**APPROVED** on this 12<sup>th</sup> day of December, 2016.

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Terry L. Meyers, Sr.  
Mayor