CITY OF SUNBURY Resolution 2022-91 SESSION OF 2022

AN ORDINANCE OF THE CITY OF SUNBURY, COUNTY OF NORTHUMBERLAND, COMMONWEALTH OF PENNSYLVANIA, LEVYING A TAX FOR GENERAL REVENUE PURPOSES UPON ALL PERSONS AND PROPERTY WITHIN THE CITY OF SUNBURY, AND FIXING THE RATE THEREOF FOR THE YEAR 2022 TO CONFORM WITH THE BUDGET FOR 2022.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Council of the City of Sunbury, Northumberland County, Pennsylvania:

SECTION 1.

That a tax be and the same is hereby levied on all persons and property within the City of Sunbury subject to taxation for City purposes for the fiscal year 2022 as follows:

- **a.** A tax for general revenue purposes at the rate of 27 mills on each dollar of assessed valuation (or the sum of \$2.70 on each of one hundred dollars of assessed valuation).
- **b.** A tax for recreational purposes at the rate of 2.0 mills on each dollar of assessed valuation (or sum of \$.20 on each one hundred dollars of assessed valuation).
- **c.** A tax for library purposes at the rate of .25 mills on each dollar of assessed valuation (or sum of .025 on each hundred dollars of assessed valuation).
- **d.** A tax for debt reduction purposes at the rate of 2.00 mills on each dollar of assessed valuation (or sum of \$.20 on each one hundred dollars of assessed valuation).

Mills on each dollar of	Cents on each one hundred
assessed valuation	dollars of assessed valuation

<u>Purpose</u>

•	General Revenue	.027	27.00
•	Recreation	.002	2.00
•	Library	.00025	0.25
•	Debt Reduction	.002	2.00

- e. A residence tax for general revenue purposes of five dollars (\$5.00) annually on all inhabitants of the City of Sunbury, eighteen (18) years of age or older, except those who qualify for exemption under the regulation from time to time adopted pursuant to this Ordinance.
- **f.** An occupational tax for general revenue purposes of .795 mills up on all inhabitants of the City of Sunbury, eighteen (18) years of age or older, deemed to have an occupation by the Northumberland County Assessor Classification and Assessment Schedule, except those who qualify for exemption under the regulation from time to time adopted pursuant to this Ordinance.

SECTION 2.

The following discounts and penalties are established for the taxes levied by this Ordinance:

- a. A two percent (2%) discount shall be granted if the whole amount of the tax is paid within two (2) months of the date of the tax notice.
- b. A penalty of ten percent (10%) shall be charged on all taxes not paid within four months of the date of the tax notice.

SECTION 3.

This ordinance and the taxes imposed hereby is adopted and enacted under and by virtue of the authority contained in Section 2551 (renumbered 2531) and 3709 of <u>The Third-Class City Code</u> of June 23, 1931, P.L. 932, as amended (53 P.S. 37531 and 38709).

Joshua A. Brosious, Mayor
Joshua A. Brosious, Mayor
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Enacted this 12 day of December 2022.

REGULATIONS

REGULATIONS ISSUED PURSUANT TO THE ORDINANCE LEVYING TAXES UPON PERSONS AND PROPERTY WITH THE CITY OF SUNBURY AND FIXING THE RATE THEREOF FOR THE YEAR 2023.

- 1. Procedures for exempting persons from residence tax:
 - A. The Persons exonerated from per capita taxes by the Shikellamy School District shall be exempt from the residence tax imposed by the City of Sunbury.
 - B. The following criteria and procedure shall be followed by the school district exoneration and/or exempting persons from said taxes:
 - 1. A screening committee shall be appointed annually by the Shikellamy School Board.
 - 2. The screening committee shall use the following guidelines for exonerations and/or exemptions:
 - a. single person maximum monthly income \$200.00
 - b. multiple household (husband and wife, or one spouse and other family members) maximum monthly income \$300.00
 - c. any extenuating circumstances of the applicants
 - 3. All applications for exoneration and/or exemption shall be provided by said screening committee.
 - 4. After processing all applications, the screening committee shall make a recommendation for each applicant for official action.
 - 5. Persons who are denied exoneration and/or exemption shall have the right to an appeal in writing to an appeal committee established by the school board.