

## **ORDINANCE #284**

### **AN ORDINANCE OF THE BOROUGH OF BALLY, BERKS COUNTY, PENNSYLVANIA, IMPOSING A TAX ON REAL PROPERTY WITHIN THE BOROUGH, PROVIDING A DISCOUNT FOR THE PROMPT PAYMENT OF TAXES, AND PROVIDING A PENALTY FOR THE LATE PAYMENT OF TAXES**

BE IT ENACTED AND ORDAINED by the Borough Council of the Borough of Bally, Berks County, Pennsylvania, in lawful session duly assembled:

SECTION 1. Pursuant to Section 1302 of the "Borough Code" (Act of February 1, 1966, P.L. (1965), No. 581, as amended) the following tax is hereby levied for general Borough purposes for the year 2013:

- (A) A real estate tax on each parcel of real property in the Borough of Bally which has been valued and assessed by Berks County, and which is subject to taxation under "The Berks County Assessment Law".
- (B) The rate of this tax is hereby fixed at FOUR POINT FIVE (4.5) MILLS on each dollar of assessed valuation, or the sum of \$0.45 on each one thousand dollars of assessed valuation.

SECTION 2. Pursuant to Section 10 of the "Local Tax Collection Law" (Act of May 25, 1945, P.L. 1050, 72 P.S. 5511.1 et seq.), a tax payer subject to the payment of a tax levied by this Ordinance shall be entitled to a discount of TWO PERCENT (2%) from the amount of such tax if the taxpayer pays the whole amount of such tax within TWO (2) MONTHS after the date of the tax notice.

SECTION 3. Any taxpayer subject to the payment of a tax levied by this Ordinance, who shall fail to make payment of such tax for FOUR (4) MONTHS after the date of the tax notice, shall be charged a penalty of TEN PERCENT (10%) of the amount of such tax. Any such penalty shall be added to the tax by the Tax Collector and shall be collected by the Tax Collector.

SECTION 4. This Ordinance and the real estate tax established hereby shall become effective January 1, 2013.

SECTION 5. All other ordinances or parts of ordinances which are inconsistent herewith are hereby repealed to the extent necessary to give full effect to the terms of this ordinance.

ORDAINED AND ENACTED this 4<sup>th</sup> day of December, 2012, by the Borough Council of the Borough of Bally, Berks County, Pennsylvania, in lawful session duly assembled.

BOROUGH COUNCIL:

By:   
Glenn A. Mutter, Council President

Attest:   
Andrea L. Delo, Secretary

APPROVED:

  
Philip D. Ferrizzi, Mayor