

ORDINANCE NO. 149

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF UPPER MILFORD TOWNSHIP, LEHIGH COUNTY, PENNSYLVANIA ESTABLISHING THE IMPOSITION OF AN ADDITIONAL EARNED INCOME TAX EFFECTIVE JANUARY 1, 2017 TO BE USED FOR THE PURPOSES OF FINANCING THE ACQUISITION, PROTECTION, CONSERVATION OR PRESERVATION OF UNDEVELOPED OPEN SPACES OR AREAS, FORESTS AND FARM LANDS, NATURAL AND SCENIC RESOURCES, AND RECREATIONAL OR HISTORICAL LANDS, AND PAYMENT OF THE ATTENDANT COSTS ASSOCIATED WITH SUCH ACTIONS

WHEREAS, Upper Milford Township ("Township") is a Second Class Township located in Lehigh County, Pennsylvania; and

WHEREAS, the Township has previously enacted Ordinance Nos.: 31, 31(a) and 131 imposing a tax at the rate of 1% for general revenue purposes on earned income; and

WHEREAS, at the General Election held on November 8, 2016, the electors of the Township approved a referendum favoring the imposition, by the Township, of an additional earned income tax on an annual basis beginning January 1, 2017, to be used for the purposes of financing the acquisition, protection, conservation or preservation of undeveloped open spaces or areas, forests and farmlands, natural and scenic resources, and recreational or historical lands, and payment of the attendant costs associated with such actions; and

WHEREAS, it is the intent of this Ordinance to implement the approval by the electors of that referendum.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE BOARD OF SUPERVISORS OF UPPER MILFORD TOWNSHIP:

1. The aforementioned recitals are incorporated herein as fully as though the same were set forth herein at length.

2. Effective January 1, 2017, the Township does hereby impose an additional earned income tax at the rate of 0.138% on an annual basis to create a fund to be used for the purpose of acquisition, protection, conservation or preservation of undeveloped open spaces or areas; forests and farmlands; natural and scenic resources; and recreational or historical lands; and payment of the attendant costs associated with such actions all more particularly described in Ordinance No. 147, known as "The Upper Milford Township Open Space Referendum Ordinance of 2016".

3. The imposition of this tax is in addition to, and not in replacement or substitution of any existing tax, and is imposed upon the same persons, classification of persons and class of income as the earned income tax previously adopted by the Township, and is to be paid and collected in the same manner and contemporaneously therewith, and is subject to the same methods of enforcement as previously adopted by the Township.

4. Because this tax is adopted in accordance with the provisions of 53 P.S. Section 6913, being a tax upon earned income, all of the provisions set forth therein, and any amendments or successor legislation related thereto are incorporated as if fully set forth therein.

5. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any other remaining provisions, sentences, clauses, sections, or parts of this Ordinance.

6.. All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed, except this Ordinance shall be construed as a supplement to existing Ordinance Nos. 31, 31(a) and 131 as proposing an additional earned income tax for open space purposes.

7. This Ordinance shall become effective January 1, 2017 and shall continue on a calendar year basis, thereafter, without annual reenactment.

ORDAINED AND ADOPTED this 29th day of December, 2016.

ATTEST:



SECRETARY

BOARD OF SUPERVISORS OF
UPPER MILFORD TOWNSHIP


BY:



GEORGE D. DEVAULT, CHAIRPERSON



DANIEL J. MOHR, VICE-CHAIRPERSON



ROBERT C. SENTNER, SUPERVISOR