

**BANGOR BOROUGH
COUNTY OF NORTHAMPTON
COMMONWEALTH OF PENNSYLVANIA**

ORDINANCE NO. 1002

**AN ORDINANCE OF THE BOROUGH OF BANGOR, NORTHAMPTON COUNTY,
PENNSYLVANIA, FIXING THE TAX RATE FOR THE FISCAL YEAR OF 2023 FOR
BUDGETARY AND FISCAL PURPOSES, AND PROVIDING FOR A DISCOUNT AND
PENALTY PERIOD FOR PAYMENT OF TAXES.**

WHEREAS, the Borough Council of the Borough of Bangor adopted its budget for the year 2023; and

WHEREAS, it is necessary to adopt this Ordinance fixing the tax rate to conform with the budget,

NOW, THEREFORE, it is hereby **ORDAINED** and **ENACTED** by the Borough Council of the Borough of Bangor, County of Northampton and Commonwealth of Pennsylvania, as follows:

SECTION 1. That a tax be and the same is hereby levied on all real property within the Borough of Bangor subject to taxation for the Borough purposes for the fiscal year of 2023, as follows:

- (a) Tax rate for general purposes shall be 17.64 mills on each dollar of assessed valuation.
- (b) Tax rate for fire protection purposes shall be 0.69 mills on each dollar of assessed valuation.
- (c) Tax rate for payers of Earned Income Tax shall be set by Resolution.
- (d) Per Capita Tax and Local Service Tax shall be set by Resolution.

SECTION 2. Payment of Taxes

Taxpayers may choose from the following real estate tax payment options due and payable to the Tax Collector:

- (a) Make a payment in full on or before March 31st and receive a two (2%) percent discount of the amount of tax due on the tax bill.
- (b) Make a payment in full during the period of April 1st and May 30th at the base amount of the tax bill.

- (c) Make a payment after May 30th with said payment including a penalty of ten (10%) percent of the base amount of the tax bill.
- (d) Make (4) equal installment payments meeting the below requirements:
 - i. Taxpayer must make the first installment payment on or before March 31st providing evidence of commitment to pay on the installment plan, otherwise the taxes are due and payable in a lump sum subject to the provisions of this Section.
 - ii. Each installment payment is due on or before March 31st, May 30th, July 31st and September 30th. Payments made after the installment due date shall include a penalty of ten percent (10%) of the base amount of the installment payment. Payment of the first installment will not be accepted during the penalty period as set forth in paragraph (d)i. of this Section.
 - iii. All installment payments must include the appropriate installment coupon with each payment.
- (e) If the due date falls on an observed holiday or Sunday, payment due date will be the following business day.

SECTION 3. The provisions of the Ordinance shall be severable and if any provision thereof shall be declared unconstitutional, illegal or invalid, such decision shall not affect the validity of any of the remaining provisions of this Ordinance.

SECTION 4. All ordinances or parts of ordinances inconsistent with this Ordinance are hereby repealed to the extent they are inconsistent herewith.

ORDAINED AND ENACTED into an Ordinance this 19th day of December, 2022.

Borough Council of the Borough of Bangor

BY: James W Kresge
James Kresge, President

ATTEST: Tracy Palmer
Tracy Palmer, Secretary

APPROVED by the Mayor this 19 day of December, 2022.

BY: MED
Mary Ellen DeFranco, Mayor