

ORDINANCE NUMBER 1295

AN ORDINANCE OF THE BOROUGH OF DONORA. WASHINGTON COUNTY,
COMMONWEALTH OF PENNSYLVANIA, IMPOSING INTERIM REAL ESTATE TAXES.

WHEREAS, the Borough of Donora, Washington County, Pennsylvania Council Members have determined that it is in the best interest of the Borough of Donora to adopt an ordinance concerning interim real estate taxes; and

WHEREAS, Washington County presently imposes real estate taxes on the value of the new construction and/or improvements to real estate on the first day of the following calendar year following the year in which the new construction or improvements are completed; and

WHEREAS, Washington County municipalities, including the Borough of Donora, are legally permitted to impose real estate taxes on the value of new construction and/or improvement as of the earlier of the date of occupancy, or the date of the completion of the new construction and/or improvements, instead of waiting for the next calendar year; and

WHEREAS, Washington County had adopted a Resolution, and implemented a program, allowing for the imposing of real estate taxes on the value of new construction and/or improvements as of the earlier of the date of occupancy, or the date of the completion of the new construction and/or improvements; and

WHEREAS, it is in the best interest of the Borough of Donora that real estate taxes be imposed on new construction and/or improvements at the time of occupancy or completion of said new construction and/or improvements.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Council of the Borough of Donora, Washington County, Pennsylvania; and it is hereby ordained and enacted by the authority of the same, as follows:

SECTION I. That effective January 1, 1998, Washington County be authorized to impose the ledger real estate taxes on new construction and/or improvements within the boundaries of the Borough of Donora from the earlier of the date of occupancy, or the date of the completion of the new construction and/or improvements, regardless of when in the year such date occurs.

SECTION II. That effective January 1, 1998, the tax collector for the Borough of Donora be authorized to collect real estate taxes on the aforementioned new construction and/or improvements as soon as imposed and ledgered by Washington County.

ADOPTED this 29th day of DECEMBER, 1997.

ATTEST:

Robert J. Panas
Borough Secretary

Jaren L. Polkable
President of Council

EXAMINED AND APPROVED this 30th day of DECEMBER, 1997.

ATTEST:

Robert J. Panas
Borough Secretary

John Liguelli
Mayor