

FILE OF THE CITY CLERK

ADMINISTRATION ORDINANCE NO. 21-2014

ADMINISTRATION BILL NO. 21 - 2014

INTRODUCED – NOVEMBER 25, 2014

ADOPTED BY COUNCIL – DECEMBER 16, 2014

AN ORDINANCE AMENDING THE CODE OF THE CITY OF LANCASTER, CHAPTER 270 - TAXATION, ARTICLE IV - PROPERTY AND RESIDENCE TAX, SECTION 270-26 – LEVY AND RATE, BY FIXING THE TAX RATE AT 14.02 MILLS ON PROPERTY IN THE CITY OF LANCASTER FOR GENERAL REVENUE PURPOSES; ALLOWING FOR A SEVERANCE PROVISION; PROVIDING FOR THE REPEAL OF INCONSISTENT ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Lancaster as follows:

Section 1: That Chapter 270 – TAXATION, Article IV, Property Tax, Section 270-26 Levy and Rate, subsections (A), (B) and are amended to read as follows:

§ 270-26 LEVY AND RATE.

- (A) A tax is hereby levied on all persons and property within the City of Lancaster subject to taxation for the year 2015: for general revenue purposes, 14.02 mills on each dollar of assessed valuation of real estate, the same being the sum of \$1.402 on each \$100.00 of said assessed valuation.
- (B) This tax, for billing purposes, shall be included in the billing of the tax levied on property for general revenue purposes at the rate of 14.02 mills on each dollar of assessed valuation of real estate.

Section 2. That Chapter 270 – TAXATION, Article IV, Property and Residence Tax, Section 270-27 Payment Methods is amended to read as follows:

Taxes on real estate imposed under § 270-26A may be paid, without discount, in three equal installments, the first of which shall be made on or before March 15, 2015, the second of which shall be made on or before June 14, 2015, and the third of which shall be made on or before September 13, 2015. Notwithstanding the aforementioned dates, the effective installment payment dates shall be those printed on the Real Estate Tax bill sent to each property owner by US Mail. Payment of the first installment by a taxpayer before March 15, 2015 or by the first installment payment date on the Real Estate Tax bill if such date is after March 15, 2015, shall be conclusive evidence of his/her intention

to pay on the installment plan. Failure to pay the second and/or third installments before the due date thereof shall be subject to the same penalties as provided by law.

Section 3. The provisions of this Ordinance are severable, and if any section, sentence, clause, part or provision hereof shall be held to be illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the Court shall not effect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance. It is hereby declared to be the intent of the City Council of the City of Lancaster, Lancaster County, Pennsylvania, that this Ordinance would have been enacted if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

Section 4. All Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

Section 5. This Ordinance shall take effect the first day of January, 2015.

Approved this 16th day of December, 2014.

CITY OF LANCASTER

By: _____
J. Richard Gray, Mayor

Attest:

Bernard W. Harris, Jr.
City Clerk

(seal)