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*Solicitor for New Britain
Borough*

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| IN RE: PETITION OF THE BOROUGH : | |
| OF NEW BRITAIN PURSUANT TO : | CIVIL ACTION—EQUITY |
| 8 PA.C.S. § 1302(a) TO EXCEED : | |
| A TAX LEVY OF 30 MILLS FOR : | No. |
| GENERAL BOROUGH PURPOSES : | |
| FOR FISCAL YEAR 2025 : | |

PETITION FOR EMERGENCY RELIEF PURSUANT TO
8 PA.C.S. § 1302(a) TO EXCEED A TAX LEVY OF THIRTY MILLS
FOR GENERAL BOROUGH PURPOSES FOR FISCAL YEAR 2025

The Borough of New Britain, by and through its solicitor, Eastburn and Gray, P.C. petitions this Honorable Court for Emergency Relief pursuant to section 1302(a) of the Borough Code, 8 Pa.C.S. § 1302(a) to levy a tax exceeding 30 mills, specifically 35 mills, for general borough purposes for the 2025 fiscal year, and in support thereof avers as follows:

1. Petitioner is the Borough of New Britain (the “Borough”) a municipal corporation organized under the laws of the Commonwealth of Pennsylvania and maintaining its offices at 45 Keeley Avenue, New Britain, PA 18901.

2. Pursuant to section 1310 of the Borough Code, 8 Pa.C.S. § 1310, the Borough Council for the Borough of New Britain (“Borough Council”) must adopt the Borough’s budget for fiscal year 2025 by December 31, 2024.

3. On December 17, 2024, Borough Council adopted the budget for fiscal year 2025 for the Borough (the “2025 Budget”) and an ordinance levying the taxes on real estate in the Borough for fiscal year 2025 (the “2025 Tax Ordinance”). A true and correct copy of the 2025 Budget is attached hereto as exhibit “A”, and a true and correct copy of the 2025 Tax Ordinance is attached here as exhibit “B”. Exhibit “A” and exhibit “B” are incorporated herein by reference.

4. Pursuant to section 1302(a) of the Borough Code, the maximum tax levy that may be imposed for general borough purposes is 30 mills, unless:

...the council by majority action, upon due cause shown by resolution, petitions the court of common pleas, in which case the court may order a rate of not more than five mills additional to be levied...

8 Pa.C.S. § 1302(a).

5. At the statutory maximum millage rate of 30 mills, the Borough would have a deficit in the general fund for fiscal year 2025 in the amount of approximately \$175,080.00.

6. A tax levy for the general fund of an additional 5 mills above the statutory maximum rate of 30 mills, 35 mills total, for general borough purposes would allow the Borough to balance the 2025 Budget and avoid operating a deficit.

7. As shown in the 2025 Budget attached hereto as exhibit “A”, the Borough has eliminated expenditures in every possible way in order to balance the general fund. However, as a result of increases in expenditures, including specifically those relating to contractual obligations of the Borough, the Borough will be operating at a deficit in the general fund if it does not levy and collect a tax exceeding 30 mills for general purposes. For example, over 50% of the Borough’s budget is dedicated to funding its obligations to

the Central Bucks Regional Police Force under the governing intergovernmental agreement and cooperative bargaining agreement.

8. The Borough has a significantly aged housing stock, with relatively low turnover in same. As a result, real estate assessments in the Borough are particularly low, and a mill in the Borough is worth less than a mill in other boroughs with new housing stock and higher turnover. The Borough has also taken steps to encourage redevelopment, including the adoption of zoning amendments.

9. By order dated February 2, 2024, at docket no.2023-08184, this Honorable Court approved a tax millage rate of 35 mills for general purposes for fiscal year 2024.

10. In the 2025 Budget and 2025 Tax Ordinance, no increase in taxes is proposed for fiscal year 2025 over that imposed in fiscal year 2024. Through careful fiscal management, despite rising costs, the Borough is able to balance the 2025 Budget with no tax increase from fiscal year 2024.

11. The Borough is committed to continuing to take steps to improve its financial position through the course of fiscal year 2025.

12. Borough Council approved a Resolution on December 17, 2024, showing cause for the requested millage increase pursuant to section 1302 of the Borough Code, 8 Pa.C.S. § 1302(a). A true and correct copy of the December 17, 2024 resolution is attached hereto as exhibit "C" and incorporated herein by reference.

13. For the foregoing reasons the Borough is compelled to petition this Court to permit a tax millage for general purposes in the amount of 35 mills for fiscal year 2025.

WHEREFORE, the Borough of New Britain respectfully requests that this Honorable Court issue an order pursuant to section 1302(a) of the Borough Code, 8 Pa.C.S. § 1302(a), granting the Borough leave to levy and collect a tax exceeding 30 mills, specifically 35 mills, for general Borough purposes for the 2025 fiscal year.

Respectfully submitted,

EASTBURN AND GRAY, PC

By:

Michael E. Peters, Esquire
Attorney ID No. 314266
Borough Solicitor

VERIFICATION

I, Michael E. Peters, Borough Solicitor for the Borough of New Britain, verify that the statements made herein are true and correct based upon my knowledge, information, and belief, and that I am authorized to make this verification on behalf of the Borough of New Britain. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904, relating to unsworn falsifications to authorities.

Michael E. Peters
Borough Solicitor

Dated: _____

EXHIBIT "A"
2025 BUDGET

**EXHIBIT “B”
2025 TAX ORDINANCE**

**EXHIBIT “C”
DECEMBER 17, 2024 RESOLUTION**