

BOROUGH OF NEW BRITAIN
BUCKS COUNTY, PENNSYLVANIA

ORDINANCE No. _____

AN ORDINANCE FOR THE BOROUGH OF NEW BRITAIN, BUCKS COUNTY, PENNSYLVANIA, FIXING THE TAX RATE FOR FISCAL YEAR 2025; REPEALING PRIOR INCONSISTENT ORDINANCES OR PARTS OF ORDINANCES; CONTAINING A SEVERABILITY CLAUSE; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Borough Council of the Borough of New Britain is empowered by the Borough Code, 8 Pa.C.S. § 101, *et seq.*, and other applicable Pennsylvania law to establish and impose certain taxes on real estate in the Borough.

WHEREAS, the Borough Council of the Borough of New Britain has determined it to be in the best interest of the Borough to establish and impose the tax rates set forth hereinbelow.

WHEREAS, given the Borough's current financial position and forecast, the lack of a Borough-wide reassessment on property values, the age of the Borough's housing stock, and the relatively low turnover in property ownership in the Borough, the tax rates contemplated hereinbelow include 35 mills for general Borough purposes, which requires petition to the Court of Common Pleas upon resolution of Borough Council, which resolution Borough Council adopts contemporaneously herewith.

BE IT ENACTED AND ORDAINED, and it is hereby enacted by the Council of the Borough of New Britain as follows:

SECTION 1.

That a tax be and the same is hereby levied for the year 2025 upon all real estate in the Borough of New Britain subject to taxation for Borough purposes as follows (all references to "assessed valuation" refer to assessed valuation for county purposes):

- A. The tax rate for general Borough purposes is hereby fixed at 35.000 mills on each dollar of assessed valuation (\$3.50 on each \$100 of assessed valuation).
- B. The tax rate for park and recreation purposes is hereby fixed at 1.000 mill on each dollar of assessed valuation (\$0.10 on each \$100 of assessed value)
- C. The tax rate for fire protection services is hereby fixed at 1.250 mills on each dollar of assessed valuation (\$0.125 on each \$100 of assessed valuation).

- D. The tax rate for support of ambulance and rescue squad purposes is hereby fixed at 0.500 mills on each dollar of assessed valuation (\$0.05 on each \$100 of assessed valuation).
- E. The tax rate for debt service on the borrowing for the Central Bucks Regional Police Headquarters is hereby fixed at 4.800 mills on each dollar of assessed valuation (\$0.48 on each \$100 of assessed valuation).

SECTION 2.

The Borough Council of the Borough of New Britain recognizes that by setting a rate of 35 mills for general Borough purposes, the Borough must petition the Court of Common Pleas of Bucks County for an order setting the rate at 5 mills above the otherwise permitted maximum millage of 30 mills. Borough Council of the Borough of New Britain hereby authorizes the Borough Solicitor and Borough Manager to make such petition to the Court of Common Pleas, which authorization is further set forth by resolution being adopted contemporaneously with this ordinance.

SECTION 3.

All Ordinances or parts of Ordinances inconsistent herewith are, to the extent of such inconsistency, hereby repealed.

SECTION 4.

The terms, conditions and provisions of this ordinance are hereby declared to be severable, and, should any portion, part or provision of this ordinance be found by a court of competent jurisdiction to be invalid, non-enforceable or unconstitutional, Borough Council hereby declares its intent that the ordinance shall have been enacted without regard to the invalid, non-enforceable, or unconstitutional portion, part or provision of this ordinance.

SECTION 5.

This ordinance shall become effective at the earliest time permitted under Pennsylvania law.

ENACTED AND ORDAINED this _____ day of December 2024.

ATTEST:

John Wolff
Borough Manager/Secretary

Thomas Price
Council President

APPROVED this _____ day of December 2024.

James Donovan, Mayor

BOROUGH OF NEW BRITAIN
BUCKS COUNTY, PENNSYLVANIA
RESOLUTION NO. _____

A RESOLUTION OF THE BOROUGH OF NEW BRITAIN, BUCKS COUNTY, PENNSYLVANIA, AUTHORIZING A PETITION TO THE COURT OF COMMON PLEAS OF BUCKS COUNTY TO SET THE TAX MILLAGE FOR GENERAL BOROUGH PURPOSES AT 35 MILLS FOR FISCAL YEAR 2025; DETAILING THE NEED TO EXCEED THE STATUTORY MAXIMUM 30 MILLS FOR GENERAL BOROUGH PURPOSES FOR FISCAL YEAR 2025; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Borough of New Britain is organized and operates under the Pennsylvania Borough Code, 8 Pa.C.S. § 101, *et seq.*

WHEREAS, 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.

WHEREAS, on even date herewith 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").

WHEREAS, 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).

WHEREAS, the 2025 Budget and the 2025 Tax Ordinance contemplate and impose a tax rate for general Borough purposes of 35 mills.

WHEREAS, 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 \$175,079.60.

WHEREAS, 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.

WHEREAS, 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, 56.2% 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.

WHEREAS, 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 taken steps to encourage redevelopment, including the adoption of zoning amendments in pursuit thereof.

NOW THEREFORE, it is hereby **RESOLVED** by the Borough Council of the Borough of New Britain as follows:

Section 1.

The background section hereto is incorporated as a material part of this resolution as if fully set forth. The 2025 Budget and 2025 Tax Ordinance are attached hereto as exhibit "A" and exhibit "B" respectively, and are also incorporated as a material part of this resolution as if fully set forth.

Section 2.

The Borough Council of the Borough of New Britain hereby determines that there is due cause for exceeding the statutory maximum tax millage for general Borough purposes, and specifically to set a millage of 35 mills for general Borough purposes instead of the maximum permitted 30 mills. Exceeding the maximum permitted tax millage for general Borough purposes is necessary for the reasons set forth in the background section hereof.

Section 3.

The Borough Council of the Borough of New Britain hereby authorizes its Borough Solicitor and Borough Manager to petition the Bucks County Court of Common Pleas to exceed the statutory maximum 30 mills for general fund purposes for a rate of 35 mills for general purposes, in accordance with section 1302(a), 8 Pa.C.S. § 1302(a), of the Borough Code. The Borough Solicitor and Borough Manager are authorized to take such action and sign such documents on behalf of the Borough as necessary to effectuate the petition.

Section 4. Savings Clause.

If any portion, part or provision of this Resolution should be declared by a court of competent jurisdiction to be invalid, unconstitutional, illegal or unenforceable, the Borough Council of the Borough of New Britain hereby declares its intent that this Resolution shall have been adopted without regard to such unconstitutional, illegal, invalid or unenforceable portion thereof.

Section 5. Effective Date.

This resolution shall become effective at the earliest time permitted under Pennsylvania law.

RESOLVED and **ADOPTED** by the Borough Council of the Borough of New Britain this _____ day of _____, 2024.

Thomas Price, Borough Council President

John Wolff, Borough Secretary

Examined and approved by me this _____
day of _____, 2024

James D. Donovan, Mayor