WEST BRANDYWINE TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA
RESOLUTION No 17-2019

A RESOLUTION ESTABLISHING THE WEST BRANDYWINE TOWNSHIP REAL ESTATE TAXATION AND REAFFIRMING NON-REAL ESTATE TAXATION FOR CALENDAR YEAR 2020

WHEREAS, the Second Class Township Code provides at Section 3205(a)(1) that the Board of Supervisors may, by resolution, levy taxes upon all real property for general township purposes not exceeding fourteen mills (.014) per dollar of assessed value, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes a change in the rate of the tax on real property within the Township for general township purposes taxable at the rate of three mills (.003) per dollar of assessed value;

WHEREAS, the Second Class Township Code provides at Section 3205(a)(4) that the West Brandywine Township Board of Supervisors may, by resolution, levy taxes upon all property for fire protection purposes not exceeding three mills (.003) per dollar of assessed value, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes a tax on real property within the Township for fire protection purposes taxable at the rate of five hundred three thousandths of one mill (.000503) per dollar of assessed value;

WHEREAS, the Second Class Township Code provides at Section 3205(a)(8) that the West Brandywine Township Board of Supervisors may, by resolution, levy taxes upon all property to support ambulance service serving the Township not exceeding one half mill (.0005) per dollar of assessed value, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes a tax on real property within the Township for ambulance service purposes taxable at the rate of two hundred thousandths of one mill (.0002) per dollar of assessed value;

WHEREAS, the Local Tax Enabling Act provides that West Brandywine Township Board of Supervisors may, by resolution or ordinance, levy taxes upon earned income for general revenue purposes not exceeding one percent (1 %) of income, which the Board of Supervisors has previously enacted as Ordinance No. 03-18, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes no change in the rate of the tax on earned income of one percent (1 %) of total earned income;

WHEREAS, Act 153 of 1996 provides that the West Brandywine Township Board of Supervisors may, by ordinance and upon approval of a referendum by the electors of the Township, levy an additional tax upon earned income in the amount of one eighth of one percent (.125 %) of earned income for the acquisition of real property for the purpose of securing and preserving open space, which the Board of Supervisors has previously enacted as Ordinance No. 03-18, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes no change in the rate of the tax on earned income of one eighth of one percent (.00125) of total earned income for the acquisition and preservation of open space;

WHEREAS, the Local Tax Enabling Act provides that West Brandywine Township Board of Supervisors may, by resolution or ordinance, levy a Local Services Tax upon all individuals engaged in an occupation within West Brandywine Township in the amount of Fifty Two Dollars ($52.00), subject to the exemptions established under Title 53 P.S. Section 6924.301.1, which the Board of Supervisors has previously enacted as Ordinance No. 07-06, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes no change in the rate of the Local Services Tax in the amount of Fifty Two Dollars ($52.00) upon all individuals engaged in an occupation within the West Brandywine Township corporate limits;

WHEREAS, the Local Real Estate Transfer Tax, Title 72 P.S. Section 8101-D, *et seq.*, provides that the West Brandywine Township Board of Supervisors may, by ordinance or resolution, levy a tax upon a transfer of real property or an interest in real property within the limits of West Brandywine Township at the rate of one percent (1%) of the value of the real estate transferred , subject to the exemptions and exclusions established in Article XI-C, Title 72 P.S. Section 8102-C, *et seq.*, which the Board of Supervisors has previously enacted as Ordinance No. 00-04, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes no change in the real estate transfer tax at the rate of one percent (1%) of the value of the subject real estate;

WHEREAS, the Local Tax Enabling Act, P.L. 1257, No. 511, of December 31, 1965, 53 P.S. § 6901 *et seq.*, provides that West Brandywine Township Board of Supervisors may, by ordinance or resolution, levy a tax on amusements for general revenue purposes in an amount not too exceed ten percent (10%) of the admission price, which the Board of Supervisors has previously enacted as Ordinance No. 99-02, and the Supervisors of West Brandywine Township have heretofore adopted a budget for 2020 which assumes no change in the existing tax at the rate of five percent (5%) of the admission price to an amusement within West Brandywine Township for which the individual admission price is ten cents ($0.10) or more, subject to the exclusions established in Section 170-26.B. of the Code of West Brandywine Township (Ordinance No. 99-02)

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved by the Board of Supervisors of West Brandywine Township, that a tax for calendar year 2020 on real property within the Township be and hereby is levied at the following rates:

a) The tax rate for general purposes is established at the tax rate of three mills (.003) on each dollar of assessed value, or, in other words, at the rate of no dollars and thirty cents (30¢) upon each one hundred dollars ($100.00) of assessed valuation of taxable property.

b) The tax rate for fire protection purposes is established at the tax rate of five hundred three thousandths of one mill (.000503) per dollar of assessed value, or, in other words, at the rate of no dollars and 5.03 cents (5.03¢) upon each one hundred dollars ($100.00) of assessed valuation of taxable property.

c) The tax rate for ambulance services purposes is established at the tax rate of two hundred thousandths of one mill (.0002) per dollar of assessed value, or, in other words, at the rate of no dollars and 2 cents (2¢) upon each one hundred dollars ($100.00) of assessed valuation of taxable property.

WHEREAS, the total real property tax rate for 2020 being 3.703 mills.

BE IT FURTHER RESOLVED by the Board of Supervisors of West Brandywine Township that the following non-real estate-based taxes for the calendar year 2020 are hereby re-affirmed and levied at the following rates:

a) The Earned Income Tax rate for general revenue purpose shall remain at one percent (1%) of total earned income.

b) The earned income tax rate for the acquisition and preservation of open space (known as the "Open Space Tax") shall remain at one eighth of one percent (.125%) of total earned income.

c) The Local Services Tax shall remain at Fifty Two Dollars ($52.00) per person engaged in occupation.

d) The Realty Transfer Tax shall remain at the rate of one percent (1%) of the value of the real estate that is subject to transfer.

e) The Amusement Tax shall remain at the rate of five percent (5 %) of the admission price to an amusement within West Brandywine Township for which the individual admission price is ten cents ($0.10) or more.

ADOPTED THIS DATE, December 19, 2019, by the Board of Supervisors, West Brandywine Township.

ATTEST:

Linda Formica, Secretary

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BOARD OF SUPERVISORS

John W. Cassels, Jr., Chairman

Joseph M. Morris, Vice-Chairman

Charles A. Dobson, Supervisor