

**LONDON GROVE TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA
ORDINANCE NO. 217**

**AN ORDINANCE OF LONDON GROVE TOWNSHIP,
CHESTER COUNTY, PENNSYLVANIA, AMENDING THE
LONDON GROVE TOWNSHIP CODE OF ORDINANCES,
CHAPTER 24, PART 2 "EARNED INCOME AND NET
PROFITS TAX"; SECTION 24-202 "IMPOSITION OF TAX",
TO AMEND THE RATE OF TAX FOR THE GENERAL
PURPOSE RESIDENT TAX, OPEN SPACE MUNICIPAL
RESIDENT TAX, AND GENERAL PURPOSE MUNICIPAL
NONRESIDENT TAX.**

WHEREAS, pursuant to the Local Tax Enabling Act, 53 P.S. § 5924.101 et. seq. and the Open Space Lands Acquisition and Preservation Act, as amended by Act 153 of 1996, 32 P.S. §5001, et. seq.,

IT IS HEREBY ENACTED AND ORDAINED by the Board of Supervisors of London Grove Township, Chester County, Pennsylvania, as follows:

SECTION 1. The London Grove Township Code of Ordinances, Chapter 24, Part 2, Section 24-202 pertaining to the rates of tax for the general purpose resident tax, the open space municipal resident tax, and the general purpose municipal nonresident tax shall be amended as follows:

Sec. 24-202. - Imposition of tax.

1. Rates of Tax

- a. General purpose resident tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of five-eighths of one percent (.625%) on wages, salaries, commissions, other earned income, and net profits of individual residents of the taxing authority.
- b. Open space municipal resident tax. In addition to the tax levied for general revenue purposes, the taxing authority hereby imposes a tax for expenses related to open space lands under 32 PS § 5007.1 at the rate of one-eighth of one percent (.125%) on wages, salaries, commissions, other earned income, and net profits of individual residents of the taxing authority. This tax for open space lands was previously approved by voter referendum.

- c. General purpose municipal nonresident tax. The taxing authority also imposes a tax for general revenue purposes at the rate of five-eighths of one percent (.625%) on wages, salaries, commissions, other earned income, and net profits derived by an individual who is not a resident of the taxing authority from any work, business, profession, or activity, of any kind engaged in within the boundaries of the taxing authority.
2. Ongoing tax. The tax shall continue at the above rates during the current tax year and each tax year thereafter, without annual reenactment, until this enactment is repealed, or the rate is changed.
3. Combined tax rate applicable to residents. Currently, the total tax rate applicable to residents of the taxing authority, including the tax imposed by the school district and municipality in which the individual resides is three-quarters of one percent (.75%).
4. Municipal tax rate applicable to nonresidents. Currently, the total rate applicable to nonresidents working within the taxing authority based on the municipal nonresident tax rate is five-eighths of one percent (.625%).
5. Local Tax Enabling Act applicable. The tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become a part of this enactment upon the effective date of such amendment, without the need for formal amendment of this enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.
6. Applicable laws, regulations, policies, and procedures. The tax shall be collected and administered in accordance with:
 - a. All applicable laws and regulations; and
 - b. Policies and procedures adopted by the TCC or by the collector. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

SECTION 2. Severability. If any sentence, clause, section or part of this ordinance is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts hereof. It is hereby declared as the intent of the Board of Supervisors that this ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been

included herein.

SECTION 3. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 4. Effective Date. This Ordinance shall be effective five days following adoption, as by law provided.

ENACTED AND ORDAINED this 4th day of NOVEMBER, 2020.

ATTEST:


Dawn Maciejczyk, Secretary

**BOARD OF SUPERVISORS OF
LONDON GROVE TOWNSHIP**

BY:


David Connors, Chairman


Stephen Zurl, Vice Chairman

John Lee Irwin, Member

Kevin Runey, Member


Christina Fanning, Member