

LONDON GROVE TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA
ORDINANCE NO. 221

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. the Board of Supervisors has imposed a tax on wages, salaries, commissions and other earned income of individuals who reside in the Township and of individuals who work in the Township; and

WHEREAS, pursuant to the Open Space Lands Acquisition and Preservation Act, as amended by Act 153 of 1996, 32 P.S. §5001, et. seq., the Board of Supervisors enacted Ordinance No. 116-2006 on January 18, 2006 to approve a voter referendum in the primary election of May 16, 2006 to determine if the voters of the Township supported an additional earned income tax at the rate of one quarter of one percent on an annual basis to be used to purchase lands or interests in open space; and

WHEREAS, the results of the referendum authorized the Board to enact Ordinance No. 143 on September 7, 2007 and impose an additional tax at the rate of one quarter of one percent on all earned income and net profits; and

WHEREAS, in Ordinance No. 217 enacted on November 4, 2020, the Board decreased the rate of the open space tax to one eighth of one percent; and

WHEREAS, the Board desires to increase the rate of the earned income tax for both residents and nonresidents for the 2023 tax year and to increase the rate of the open space tax to the amount approved by referendum of the voters;

NOW THEREFORE 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 three-quarters of one percent (.75%) 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 P.S. § 5007.1 at the rate of one-quarter of one percent (.25%) 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 three-quarters of one percent (.75%) 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, in which the individual resides is one percent (1%).
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 three-quarters of one percent (.75%).
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."

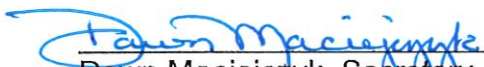
SECTION 2. Severability. If any sentence, clause, section or part of this ordinance is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts 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 9th day of November, 2022.

ATTEST:

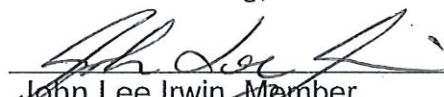

Dawn Maciejczyk, Secretary

**BOARD OF SUPERVISORS OF
LONDON GROVE TOWNSHIP**

BY:


Stephen Zurl, Chairman

Christina Fanning, Vice Chairman


John Lee Irwin, Member


Kevin Runey, Member


David Connors, Member