

**ORDINANCE NO. 2018-1**  
**TAX ORDINANCE 2019**

**AN ORDINANCE OF THE BOROUGH OF DILLSBURG, YORK  
COUNTY, PENNSYLVANIA, FIXING CERTAIN TAX RATES  
FOR THE NON-EXEMPT REAL PROPERTY AND  
OCCUPATIONS FOR THE YEAR 2019**

**BE IT ENACTED AND ORDAINED** by the Council of the Borough of Dillsburg, York County, Pennsylvania, in accordance with the Consolidated Ordinances of the Borough of Dillsburg, and by virtue of the power and authority vested in said Council, as follows:

Section 1: Tax Levy

- A. Real Estate: There is hereby imposed and levied on all non-exempt real property located with the Borough of Dillsburg, for the fiscal year 2019, a tax calculated at the rate of 2.37 mills, based upon the assessed valuation as established by the Assessor for the Borough of Dillsburg, or in lieu thereof, as assessed by the York County Assessment Office.
- B. Occupational Assessment: There is hereby imposed upon the occupation of all residents of the Borough of Dillsburg, for the fiscal year 2019, a tax collected at the rate of 1200 mills, based upon the assessed valuation as established by the Assessor for the Borough of Dillsburg, or in lieu thereof, as assessed by the York County Assessment Office.

Section 2: Notice and Payment of Tax

On or before the first day of April 2019, the Tax Collector shall send to each person, upon whom tax is imposed in Section 1 hereof, a notice of tax due. Such notice may be consolidated with a notice of any other tax to be collected by the Tax Collector provided, however, that each tax shall be stated separately thereon.

Section 3: Rebated and Penalties

- A. Any taxpayer subject to the payment of a tax levied by this Ordinance shall be entitled to a discount of Two Percent (2%) of the amount of such tax upon making payment of the entire amount within two months after the date of the tax notice.
- B. A taxpayer subject to payment of a tax levied by this Ordinance who shall fail to make the payment of such tax with four months after the due date of the notice shall be charged a penalty of Ten Percent (10%), which penalty shall be added to the tax by the Tax Collector, and shall be collected by the Tax Collector.
- C. Real estate taxes, which remain unpaid by January 1st of the year following the year of imposition, shall be returned to the York County Tax Claim Bureau in accordance with the law.

Section 4: Effective Date

This Ordinance and the taxes imposed thereby shall become effective January 1, 2019

Section 5: Repealer and Severability

Any Ordinance or part thereof, conflicting with this Ordinance shall be, and hereby is, repealed insofar as it conflicts with this Ordinance. Further, the provisions of the Ordinance are severable. If any sentence, clause, or section of the Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionally, illegality, or invalidity shall not affect or impair any of the remaining provisions of the Ordinance. It is hereby declared to be the intent of the Borough Council of the Borough of Dillsburg that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, or section not been included herein.

**ENACTED AND ORDAINED** this 11th day of December, 2018.

ATTEST:

*Hebber L. Beitzel*  
(Secretary)

*Donny K. Kewey*  
(President)

*[Signature]*  
(Mayor)