

WASHINGTON TOWNSHIP  
NORTHAMPTON COUNTY  
COMMONWEALTH OF PENNSYLVANIA

**ORDINANCE NO. 263**

AN ORDINANCE OF WASHINGTON TOWNSHIP,  
NORTHAMPTON COUNTY, PENNSYLVANIA,  
AUTHORIZING A REAL ESTATE TAX MILLAGE  
RATE FREEZE FOR ELIGIBLE OPEN SPACE  
PROPERTY IN THE TOWNSHIP OF WASHINGTON,  
NORTHAMPTON COUNTY, PENNSYLVANIA

WHEREAS, the Township of Washington has supported the concept of preserving open space, including farmland preservation, through the Northampton County Farmland Preservation Program and the Northampton County 21<sup>st</sup> Century Open Space initiative; and

WHEREAS, the Pennsylvania General Assembly has passed Act 4 of 2006, which amends the Open Space Lands legislation originally passed January 19, 1986, P.L. 992 of 1967, 32 P.S. §5001 et seq.; and

WHEREAS, the Act 4 amendment permits local government units to exempt certain categories of open space or preserved real property from further millage increases; and

WHEREAS, in order for the millage freeze to take effect, all municipalities enactment of an ordinance is required by the Township of Washington; and

WHEREAS, Act 4 requires this millage freeze to be accomplished by Ordinance.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of Washington, County of Northampton, Pennsylvania, that:

1. The following categories of real property are hereby exempted from further millage increases:

a. Real property in which the open space property interests have been acquired by a local government unit in accordance with the Open Space Lands legislation;

b. Real property that is subject to an easement acquired in accordance with the Act of June 30, 1981, (P.L. 128, No. 43), known as the "Agricultural Area Security Law" 3 P.S. §901 et seq.; and

c. Real property from which the transferable development rights (TDR's) have been transferred and retired by a local government unit without their development potential having occurred on other lands.

2. This exemption from further millage increases shall apply to a taxing district only if the Township of Washington and Bangor Area School District and school districts in the taxing district impose a millage freeze, and shall be authorized only for real property qualifying for such exemption under the provisions of Section 2(b)(1) of Article VIII of the Constitution of Pennsylvania.

3. This millage freeze shall apply to all eligible real property, whether the real property met the criteria of this Ordinance prior to or subsequent to the date of the ordinances and resolutions imposing the millage freeze. For prior acquisitions, the date on which the millage rate shall be frozen is the date that the last of the required ordinances and resolutions becomes effective. For subsequent acquisitions, the date on which the millage rate shall be frozen is the date the local government unit, including Washington Township, completes the acquisitions.

4. The governing body of each taxing district shall give prompt written notice to the County of Northampton of the exact amount of the millage,

the date it was frozen and each parcel to which the freeze applies. For purposes of this Ordinance, written notice shall be given to the Assessment Office of Northampton County, and proof of said mailing shall be filed with the Township Secretary.

5. This millage freeze shall not affect the rates of taxation for Washington Township property taxes for 2008.

6. This Ordinance shall become effective only if the governing body of each taxing district that imposes a tax on real property approves the exemption either by ordinance in the case of a municipal corporation or resolution in the case of a school district, and then the effective date shall be the later of either the effective date of the resolutions or ordinances, or ten (10) days after enactment of this Ordinance.

7. If a landowner changes the use of any tract of land subject to the millage freeze under this Ordinance to one which is inconsistent with the provisions of the Agriculture Area Security Law, or for any other reason the land is removed from a land use category under Paragraph 1, except for a condemnation of the land, the land so removed and the entire tract of which it was a part shall be subject to roll-back taxes plus interest at the rate of six percent (6%) per annum. Roll-back taxes shall be calculated by the County Fiscal Officer, based on an amount equal to the difference between the taxes paid or payable on the basis of the millage as frozen and the taxes that would have been paid or payable in the previous ten (10) tax years or since the tax year of the date of acquisition, whichever is less, had the millage not been frozen. The unpaid taxes required to be repaid under this section shall act as a lien upon the property, collectible in the manner provided by law for the collection of delinquent taxes.

8. Nothing contained herein shall be interpreted to preclude a decrease in the applicable millage rate for property subject to the millage freeze in the event that the millage rate County-wide is decreased.

9. The provisions of this Ordinance are severable. If any provisions of this Ordinance or its application to any person or circumstance is held invalid by a court of competent jurisdiction, such invalidity shall not affect any other provision or application of this Ordinance.

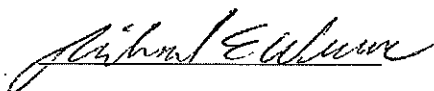
10. Any Ordinance or part of any Ordinance conflicting with the provisions of this Ordinance is hereby repealed insofar as the same affects this Ordinance.

11. This Ordinance may be changed from time to time by the Board of Supervisors by way of Resolution.

12. This Ordinance shall become effective ten (10) days after the date of enactment.

THIS ORDINANCE ORDAINED AND ENACTED being duly presented by motion and duly seconded was carried and adopted by the Board of Supervisors of Washington Township at a public meeting held on the 14th day of May, 2008.

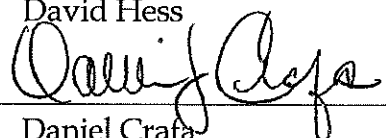
ATTEST:



WASHINGTON TOWNSHIP  
BOARD OF SUPERVISORS

By:   
David Renaldo, Chairman

By: Absent  
David Hess

By:   
Daniel Crafa