WEST PIKELAND TOWNSHIP CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO., 2007-05 OF 2007

AN ORDINANCE OF WEST PIKELAND TOWNSHIP, CHESTER COUNTY, PURSUANT TO ACT 153 OF 1996 AUTHORIZING THE IMPOSITION OF AN ADDITIONAL EARNED INCOME TAX AT A SPECIFIC RATE TO RAISE REVENUE TO PURCHASE OPEN SPACE PROPERTY AND MISCELLANEOUS OTHER RULES REGULATIONS.

BE IT ENACTED and ORDAINED this 17th December, 2007 by the Board of Supervisors of West Pikeland Township, Chester County, as follows:

Section 1. Purpose: As provided by Act 153 of 1996, a referendum was conducted during the November, 2007 election wherein the registered voters of West Pikeland Township approved the imposition of an additional tax on earned income at the rate of one quarter of one percent (.0025%) for the Township to purchase open space. The purpose of this ordinance is to impose the additional tax on earned income effective January 1, 2008.

Section 2. Imposition of Tax: Effective the tax year commencing January 1, 2008 and continuing for each taxable year thereafter, there shall be imposed by the Township of West Pikeland on the earned income (as set forth herein above and as otherwise provided by the Local Tax Enabling Act) of the residents of the Township of West Pikeland, an additional tax at the rate of one quarter (1/4) of one percent (1%) (.0025). The money collected as a result of this additional tax shall be used to purchase interests in real property and/or to make additional acquisitions of real property for the purpose of securing open space benefits in the Township as more particularly set forth and required by Act 153 of 1996.

Section 3. Officer Authorization: The appropriate officers of the Board of Supervisors are authorized to take whatever actions are necessary and appropriate to carry out the purpose and intent of this Ordinance.

Section 4. 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 of this Ordinance. 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.

<u>Section 5.</u> <u>Repealer:</u> An ordinances or parts of ordinances conflicting or inconsistent herewith are hereby repealed.

Section 6. Effective Date: This Ordinance shall be effective five (5) days from the date hereof.

The amount of revenue estimated to be generated by the additional tax is \$550,000

ENACTED AND ORDAINED this 17th day of December 2007.

WEST PIKELAND TOWNSHIP BOARD OF SUPERVISORS

Harold M. Hallman III, Chairman

Linda S. Glaum, Vice Chairman

William Cracas, Member

ATTEST:

Joan C. Matthews, Township Secretary