

MIDDLE SMITHFIELD TOWNSHIP

BOARD OF SUPERVISORS

MONROE COUNTY, PENNSYLVANIA

RESOLUTION NO. 12-2019-8

RESOLUTION DETERMINING INITIAL TAX RATE AFTER COUNTYWIDE REASSESSMENT

WHEREAS, pursuant to Section 3205 of the Second-Class Township Code, located at 53 P.S. S 68205, the Board of Supervisors (the "Board") of Middle Smithfield Township (the "Township") imposed and levied for calendar year 2019, for general Township municipal purposes, a tax on all real property within the Township at the rate of the sum of 9.5 mills on each dollar of assessed valuation, or the sum of 95 cents on each one hundred dollars of assessed valuation; and

WHEREAS, in the calendar year 2019 Monroe County performed a countywide reassessment, to be effective in the calendar year 2020; and

WHEREAS, the Board intends to impose in the calendar year 2020 a real estate tax for general municipal purposes;

WHEREAS, pursuant to Section 8823(b) of the Consolidated County Assessment Law (the "Law"), 53 Pa.C.S.A Section 8823(b), a taxing district levying its real estate taxes on the revised assessment roll for the first time shall determine an initial tax rate which reduces each tax rate levied by the taxing district, if necessary, so that the total amount of taxes levied for that year against the real properties contained in the duplicate for that rate does not exceed the total amount it levied on the properties in the preceding year; and

WHEREAS, as provided in Section 8823(c) of the Law, 53 Pa.C.S.A Section 8823(c), after establishing an initial tax rate under subsection (b), a taxing district may, by a separate and specific vote, establish a final tax rate for the first year in which the reassessment is implemented to levy its real estate taxes on the revised assessment, provided that each tax rate shall be fixed at a figure which limits the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year to not more than 10% greater than the total amount it levied on the properties the preceding year;

WHEREAS, after determining the initial tax rate through this Resolution, the Board intends to impose and levy, by a separate and specific vote, a final tax rate for the calendar year 2020 that is higher than the initial tax rate, but less than 10% greater than the total amount it levied on the properties in the preceding year, in accordance with Section 8823(c);

WHEREAS, the Board notes that, as a result of the countywide reassessment, there are numerous tax assessment appeals pending, involving potentially substantial sums of tax revenue, which could decrease the Township's currently projected tax revenue receipts in 2020.

BE IT RESOLVED AND ADOPTED, and it is hereby resolved and adopted by the Board of Supervisors of the Township of Middle Smithfield, County of Monroe, and Commonwealth of Pennsylvania:

1. In accordance with Section 8823(c) of the Law, the Board determines that the initial tax rate, i.e., the revenue neutral tax rate, for calendar year 2020 would be the sum of 1.69 mills on each dollar of assessed valuation, or the sum of 16.9 cents on each one hundred dollars of assessed valuation, based on the 2019 tax levy.

2. Any Resolution or part thereof, conflicting with this Resolution, is hereby repealed insofar as the same affects this Resolution.

**Adopted this 30th day of December 2019.**

BOARD OF SUPERVISORS  
MIDDLE SMITHFIELD TOWNSHIP



Annette Atkinson, Chairman



Michael J. Dwyer, Vice Chairman



Mark Oney, Supervisor



(Township Seal)

CERTIFICATION

I HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution  
No.12-2019-8 enacted by the Board of Supervisors this 30th day of December 2019.

  
Michele L. Clewell, Secretary