

**MIDDLETOWN TOWNSHIP  
DELAWARE COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 828**

**AN ORDINANCE OF MIDDLETOWN TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA  
ESTABLISHING A REVENUE-NEUTRAL TAX RATE FOLLOWING A COUNTY-WIDE  
REASSESSMENT AND ENACTING AND LEVYING CERTAIN TAX RATES ON ALL REAL PROPERTY  
WITHIN THE TOWNSHIP.**

**WHEREAS**, the County of Delaware (the "County") was ordered by the Delaware County Court of Common Pleas to conduct and implement a countywide reassessment of all real properties located within the County; and

**WHEREAS**, the County completed such reassessment in calendar year 2020, and the revised assessments for real properties located within the County shall take effect for the 2021 tax year; and

**WHEREAS**, §8823 of the Consolidated County Assessment Law requires that for the initial year in which a countywide reassessment becomes effective each "taxing district levying its real estate taxes on the revised assessment roll for the first time shall reduce 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. Each tax rate shall be fixed at a figure that will accomplish this purpose" (53 Pa.C.S. §8823);

**WHEREAS**, for purposes of complying with the requirements of the Consolidated County Assessment Law, the Township of Middletown (the "Township") hereby desires to fix a preliminary tax rate for tax year 2021 on all real properties located in the Township that will result in revenue-neutral tax revenues equal to the amount of real property taxes levied by the Township for tax year 2020; and

**WHEREAS**, Middletown Township Council adopted its 2021 Annual Budget on December 14, 2020 and desires to set the corresponding tax rates for the 2021 fiscal year.

**NOW, THEREFORE, BE IT HEREBY ENACTED** by the Council of the Township of Middletown as follows:

Establishment of Revenue-Neutral Tax Rate

1. For the 2020 tax year, the Township levied a real estate property tax rate of 2.01 mills on all real properties located in the Township which were assessed at the aggregate amount of \$1,142,718,030, that resulted in the levying of taxes on real properties in the aggregate amount of \$2,296,863.
2. The County has notified the Township that as a result of the countywide reassessment, effective as of the 2021 tax year, all real estate located within the Township has an aggregate assessed value of \$2,308,376,625.
3. This 2021 aggregate assessed value includes properties with new construction completed in 2020 that was not included in the 2020 assessment. Pursuant to the Consolidated County Assessment Law §8823(d), the amount to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing parcels need not be considered when resetting the revenue-neutral real property tax rate.

4. The assessed valuation of new construction and improvements on taxable properties in Middletown Township during 2020 was \$27,188,357.
5. The amount of 2020 taxes levied on taxable real properties in the Township (\$2,296,863) divided by the new 2021 assessed valuation after subtracting out new construction (\$2,281,188,268) results in a preliminary revenue-neutral tax rate for tax year 2021 of 1.01 mills.
6. The 2021 revenue-neutral real property tax rate is hereby fixed at 1.01 mills.
7. Middletown Township voters had previously established a dedicated amount of tax by referendum to be allocated to Fire Protection Purposes that represented 0.185 mills. This dedicated amount shall be reset to 0.093 mills based upon the revenue-neutral property tax rate.

Enactment of 2021 Tax Rates

8. The Township Council of the Township of Middletown, Delaware County, Pennsylvania, hereby **ENACTS** and **ORDAINS** a tax and the same is hereby levied on all real property within the said Township subject to taxation for the fiscal year 2021 as follows:

Tax rate for <b>Debt Purposes</b> , the sum of on each dollar of assessed valuation;	0.917 mills
or the sum of on each one hundred dollars of assessed valuation.	\$0.917

Tax rate for <b>Fire Protection Purposes</b> , the sum of on each dollar of assessed valuation;	0.093 mills
or the sum of on each one hundred dollars of assessed valuation.	\$0.093

The same being summarized in tabular form as follows:

	Mills on each Dollar of Assessed Valuation	Cents on each One Hundred Dollars of Assessed Valuation
Tax Rate for Debt Purposes	0.917 mills	9.17 cents
Tax Rate for Fire Protection Purposes	0.093 mills	0.93 cents
Total	1.010 mills	

**ENACTED AND ORDAINED** this 11th day of January 2021 at a regularly scheduled public meeting.

**ATTEST:**

  
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 JOHN MCMULLAN  
 TOWNSHIP MANAGER

**TOWNSHIP COUNCIL**  
  
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 MARK KIRCHGASSER  
 COUNCIL CHAIRMAN