

LOWER SAUCON TOWNSHIP
NORTHAMPTON COUNTY, PENNSYLVANIA
ORDINANCE NO. 2016-03

AN ORDINANCE OF LOWER SAUCON TOWNSHIP PROVIDING FOR A QUESTION TO BE PLACED BEFORE THE VOTERS OF LOWER SAUCON TOWNSHIP BY A REFERENDUM AT THE GENERAL ELECTION OF NOVEMBER 8, 2016, ASKING WHETHER THE ELECTORS OF LOWER SAUCON TOWNSHIP FAVOR THE CONTINUED IMPOSITION OF AN ADDITIONAL EARNED INCOME TAX AT THE RATE OF 0.25% (ONE QUARTER OF ONE PERCENT) ON AN ANNUAL BASIS FOR THE NEXT FIVE (5) YEARS BY LOWER SAUCON TOWNSHIP TO BE USED FOR THE PURPOSES OF: (1) RETIRING THE INDEBTEDNESS, IN THE APPROXIMATE AMOUNT OF \$867,861.00, INCURRED IN THE PURCHASE OF POLK VALLEY PARK (2) FINANCING THE FUTURE ACQUISITION OF OPEN SPACE LANDS (3) FINANCING THE FUTURE ACQUISITION OF AGRICULTURAL, CONSERVATION, AND FOREST PROTECTION EASEMENTS (4) FINANCING THE FUTURE ACQUISITION OF RECREATION OR HISTORIC LANDS (5) UTILIZING UP TO TEN PERCENT (10%) OF THE ANNUAL REVENUE COLLECTED TO MAINTAIN AND/OR IMPROVE OPEN SPACE LANDS AND (6) PAYMENT OF THE ATTENDANT COSTS ASSOCIATED WITH SUCH ACTIONS

WHEREAS, Lower Saucon Township (hereinafter “Township”) is a Township of the Second Class, Optional Plan, located in Northampton County, Commonwealth of Pennsylvania; and

WHEREAS, Township is authorized to acquire interests in open space for the purposes of: retiring indebtedness incurred in purchasing interests in real property or in making additional acquisitions of real property for the purpose of securing an open space benefit or benefits; protecting and conserving open spaces and areas, forest and agricultural lands, natural and scenic resources, and recreational and historical lands; and improving and maintaining property acquired for an open space benefit or benefits pursuant to the provisions of the Open Space Lands Acquisition and Preservation Act (32 P.S. §5001, et seq., as amended); and

WHEREAS, Township is authorized to place a ballot question before the residents of Lower Saucon Township relative to the continued imposition of an additional Earned Income Tax to finance the acquisition of interests in real property for the purposes set forth herein pursuant to 32 P.S. §5001, et seq.; and

WHEREAS, the residents of Lower Saucon Township approved a ballot question in 2011 authorizing the continued imposition of a 0.25% increase in the Earned Income Tax, to finance such acquisitions, for a period of five (5) years; and

WHEREAS, the Council of Lower Saucon Township now desires to place a ballot question before the residents of Lower Saucon Township at the election of November 8, 2016, asking the voters if they favor the continuation of this additional Earned Income Tax, for an additional five (5) years, for the purposes herein stated.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Council of the Township of Lower Saucon, Northampton County, Pennsylvania, as follows:

SECTION 1.

The question to be placed before the voters of Lower Saucon Township shall read as follows:

“Do you favor the continued imposition of an additional Earned Income Tax at the rate of 0.25% (one quarter of one percent) on an annual basis by Lower Saucon Township for an additional five (5) years following the expiration of the previously approved and enacted open space Earned Income Tax, which expires on December 31, 2016, for the purposes of (1) retiring the indebtedness, in the approximate amount of \$867,861.00, incurred in the purchase of Polk Valley Park (2) financing the future acquisition of open space lands (3) financing the future acquisition of agricultural, conservation, and forest protection easements (4) financing the future acquisition of recreation or historic lands (5) utilizing up to 10% of the annual revenue collected to maintain and/or improve open space lands and (6) payment of the attendant costs associated with such actions? YES or NO”

The plain English version of the above-listed question is as follows:

“The ballot question asks the voters of Lower Saucon Township whether the Township should continue to impose an additional Earned Income Tax at the rate of 0.25% (one quarter of one percent) on an annual basis for the next five (5) years to retire the indebtedness, in the approximate amount of \$867,861.00, incurred in the purchase of Polk Valley Park , to finance the future acquisition of open space lands, to finance the future acquisition of agricultural, conservation, and forest protection easements, to finance the future acquisition of recreation or historic lands, to utilize up to 10% of the annual revenue collected to maintain and/or improve open space lands, and to pay the attendant costs associated with such actions?”

SECTION 2.

The Township shall use the revenue generated by the additional tax to do one (1) or more of the following:

- (a) Retire Indebtedness. The Township could retire the currently existing debt, in the approximate amount of \$867,861.00, which debt was incurred to purchase the land where Polk Valley Park is now situated.
- (b) Acquire agricultural, conservation, or preservation easements. The Township could purchase agricultural, conservation, or preservation easements, or participate in State or County land preservation programs that acquire agricultural conservation easements. These types of easements allow the landowner to retain his/ her land and continue to use it while conserving the agricultural use, scenic or natural resources, or other open space benefits.
- (c) Finance the acquisition of open space. The Township could purchase real property interests in undeveloped land in the Township in order to protect sensitive natural areas such as woodland, stream valleys or other unique natural resources or habitats, and preserve and protect existing open spaces.
- (d) Finance the acquisition of recreation or historic land. The Township could purchase interests in real property in the Township for the purpose of developing additional recreational facilities for residents or for historic preservation purposes.
- (e) Improve or Maintain Property Acquired for Open Space Benefits. The Township could use up to ten percent (10%) of the annual revenue collected to improve and maintain property acquired under the Act in accordance with specific guidelines established by the Township Council.
- (f) Pay the attendant costs associated with such actions. The Township could use the revenue generated to pay the costs associated with the acquisition, protection, conservation, and preservation of open space interests including, but not limited to, appraisals, engineering or field surveys, preparation of baseline reports, and closing costs associated with the transactions.

SECTION 3.

A vote of “YES” to the aforementioned ballot question approves the continued imposition of an additional Earned Income Tax at the rate of 0.25% (one quarter of one percent) on an annual basis for the next five (5) years upon Township residents for the foregoing purposes.

A vote of “NO” to the aforementioned ballot question would result in the Earned Income Tax returning to the previously existing rate of 1% (one percent), with no additional tax revenue being collected and set aside for the acquisition of open space interests in real property.

SECTION 4. SEVERABILITY

The provisions of this ordinance are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences.

SECTION 5. REPEALER

All ordinances and parts of ordinances inconsistent herewith are hereby repealed.

SECTION 6. EFFECTIVE DATE

This Ordinance shall become effective five (5) days after its adoption.

ENACTED AND ORDAINED, this 15th day of June, 2016.

ATTEST

LOWER SAUCON TOWNSHIP

Leslie Huhn
Secretary

Ron Horiszny
Council President