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PART 1

EARNED INCOME TAX AND NET PROFITS

§24-101. Definitions.

1. The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Section, except where the context clearly indicates or requires a different meaning:

ASSOCIATION — a partnership, limited partnership or any other unincorporated group of two or more persons.

BUSINESS — an enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by a person, partnership, association or any other entity.

CORPORATION — a corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania or any other state, territory, foreign, country or dependency.

CURRENT YEAR — the calendar year for which the tax is levied.

DOMICILE — the place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

EARNED INCOME — compensation as determined under §303 of the act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, and regulations in 61 Pa. Code Pt. I Subpt. B, Art. V (relating to personal income tax). Employee business expenses are allowable deductions as determined under Article II of the Tax Reform Code of 1971. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income.

EMPLOYER — a person, partnership, association, corporation, institution, governmental body or unit or agency or any other entity employing one or more persons for a salary, wage, commission or other compensation.

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INCOME TAX OFFICER or OFFICER — person, public employee or private agency designated by the Borough Council to collect and administer the tax on earned income and net profits.

NET PROFITS — the net income from the operation of a business, profession or other activity, except corporations, determined under §303 of the act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, and regulations in 61 Pa. Code Pt. I Subpt. B, Art. V (relating to personal income tax). The term does not include income which is not paid for services provided and which is in the nature of earnings from an investment.

NONRESIDENT — a person, partnership, association or other entity domiciled outside the taxing district.

PERSON or INDIVIDUAL — a natural person.

PRECEDING YEAR — the calendar year before the current year.

RESIDENT — a person, partnership, association or other entity domiciled in the taxing district.

SUCCEEDING YEAR — the calendar year following the current year.

TAXPAYER — a person, partnership, association, or any other entity, required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

2. In this Part, the singular shall include the plural, and the masculine shall include the feminine and the neuter.

(Ord. 3-1966, 2/28/1966, §1; as amended by A.O.)

§24-102. Imposition of Tax.

1. A tax for general revenue purposes of 1% is hereby imposed on the following:
 - A. Earned income received on or after April 1, 1966, by individual residents of the Borough, and earned income earned on or after April 1, 1966, by individual nonresidents of the Borough in the Borough of Millersburg.
 - B. Net profits earned on or after April 1, 1966, by residents of the Borough and net profits earned on or after April 1, 1966, in the Borough by nonresidents of the Borough.
2. The tax levied under (1) (A) herein shall relate to and be imposed upon earned income paid by an employer or on his behalf to a person who is employed by him. The tax levied under (1)(B) herein shall relate to and be imposed on the net profits of any business, profession or other activity.

3. The tax levied by this ordinance shall be applicable to earned income received and to net profits earned in the period beginning April 1, 1966, of the current year and ending December 31 of the current year, and for the periods beginning January 1 and ending December 31 thereafter.

(Ord. 3-1966, 2/28/1966, §2)

§24-103. Declaration and Payment of Tax.

1. Net Profits.

- A. Every taxpayer making any net profits shall, on June 15, 1966, and on or before April 15 of the current years thereafter, make and file with the Officer on a form prescribed or approved by the Officer, a declaration of his estimated net profits during the period beginning April 1, 1966, and beginning January 1, thereafter, and ending December 31, of the current year, and pay to the Officer in three equal quarterly installments, during 1966, and four equal quarterly installments thereafter, the tax due thereon as follows: the first installment at the time of filing the declaration, and the other installments on or before June 15 of the current year, September 15 of the current year, and January 15 of the succeeding year, respectively.
- B. Any taxpayer who first anticipates any net profit after April 15 of the current year shall make and file the declaration hereinabove required on or before June 15 of the current year, September 15 of the current year or December 31 of the current year, whichever of these dates next follows the date on which the taxpayer first anticipates such net profit, and pay to the Officer in equal installments the tax due thereon on or before the quarterly payment dates which remain after the filing of the declaration.
- C. Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the Officer on a form prescribed or approved by the Officer a final return showing the amount of net profits earned during the period beginning April 1, 1966, and beginning January 1 thereafter of the current year, and ending December 31, of the current year, the total amount of tax due thereon and the total amount of tax paid thereon. At the time of filing the final return, the taxpayer shall pay to the Officer the balance of tax due or shall make demand for refund or credit in the case of overpayment. Any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, elect to make and file with the Officer, on or before January 15 of the succeeding year, the final return as hereinabove required.
- D. The Officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration

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hereinabove required anticipates additional net profits not previously declared or finds that he has overestimated his anticipated net profits.

- E. Every taxpayer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file his final return as hereinabove required and pay the tax due.

2. Earned Income.

- A. Annual Earned Income Tax Return. Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the Officer on a form prescribed or approved by the Officer a final return showing the amount of earned income received during the period beginning on April 1, 1966, and beginning thereafter on January 1 of the current year, and ending December 31 of the current year, the total amount of tax due thereon, the amount of tax paid thereon, the amount of tax thereon that has been withheld pursuant to the provisions of §24-104 relating to the collection at source and the balance of tax due. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.
- B. Earned Income not Subject to Withholding. Every taxpayer who is employed for a salary, wage, commission, or other compensation and who received any earned income not subject to the provisions of §24-104 relating to collection at source, shall make and file with the Officer, on a form prescribed or approved by the Officer, a quarterly return on or before April 30 of the current year, July 31 of the current year, October 31 of the current year, and January 31 of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding from him during the 3 month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively, and subject to the tax, together with such other information as the Officer may require. Every taxpayer making such return shall, at the time of filing thereof, pay to the Officer the amount of tax shown as due thereon.

(Ord. 3-1966, 2/28/1966, §3)

§24-104. Collection at Source.

- 1. Every employer within the Borough who employs one or more persons for a salary, wage, commission or other compensation, other than domestic servants, who has not previously registered, shall, within 15 days after becoming an employer, register with the Officer his name and address and such other information as the Officer may require.
- 2. Every employer within the Borough who employs one or more persons for a salary, wage, commission or other compensation, other than domestic servants, shall de-

duct at the time of payment thereof, the tax imposed by this Part on the earned income due to this employee or employees and shall, on or before April 30 of the current year, July 31 of the current year, October 31 of the current year, and January 31 of the succeeding year, file a return of taxes deducted on a form prescribed or approved by the Officer, and pay to the Officer the amount of taxes deducted during the preceding 3 month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively. Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax, or any part thereof, or has failed to pay over the proper amount of tax to the taxing authority, may be required by the Officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the Officer on or before the last day of the month succeeding the month for which the tax was withheld.

3. On or before February 28 each year, every employer shall file with the Officer, on forms prescribed or approved by him:
 - A. An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the Officer for the period beginning April 1, 1966, and beginning January 1 of the current year thereafter, and ending December 31, of the current year, and such other information as may be required.
 - B. A withholding statement for each employee employed during all or any part of the period beginning April 1, 1966, and beginning January 1 of the current year thereafter, and ending December 31, of the current year, setting forth the employee's name, address and Social Security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee, the amount of tax paid to the Officer, and such other information as the Officer may require. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.
4. Every employer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file the returns hereinabove required and pay the tax due.
5. The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of the tax or from complying with the requirements of this Part relating to the filing of declarations and returns.

(Ord. 3-1966, 2/28/1966, §4)

§24-105. Powers and Duties of Officer.

1. It shall be the duty of the Officer to collect and receive the taxes, fines and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.
2. The Officer is hereby charged with the administration and enforcement of the provisions of this Part, and is hereby empowered to prescribe, adopt, promulgate and enforce, rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the reexamination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds in case of overpayment, and to prescribe forms necessary for the administration of this Part. No rule or regulation of any kind shall be enforceable unless it has been approved by the Borough Council. A copy of such rules and regulations currently in force shall be available for public inspection.
3. The Officer and agents designated by him are hereby authorized to examine the books, papers and records of any employer, or of any taxpayer, or of any person whom the Officer reasonably believes to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer and every person whom the Officer reasonably believes to be an employer or taxpayer and every taxpayer is hereby directed and required to give to the Officer, or to any agent designated by him, the means, facilities and opportunity for such examination and investigations, as are hereby authorized.
4. Any information gained by the Officer, his agents, or by any other official or agent of the Borough, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Part, shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.
5. Any person aggrieved by any action of the Officer shall have the right to appeal as provided by law.

(Ord. 3-1966, 2/28/1966, §5)

§24-106. Compensation of Income Tax Officer.

The Income Tax Officer shall receive such compensation as determined by the Borough Council.

(Ord. 3-1966, 2/28/1966, §6)

§24-107. Audit.

The Income Tax Officer shall have at least an annual examination of his books, accounts and records by a certified public accountant or a firm of independent public accountants appointed by the Borough Council. The reports of the audit shall be presented to the Borough Council. No further or additional audit shall be performed by elected or appointed auditors.

(Ord. 3-1966, 2/28/1966, §7)

§24-108. Suit for Collection of Tax.

1. The Officer may sue in the name of the Borough for the recovery of taxes due and unpaid under this Part.
2. Any suit brought to recover the tax imposed by this Part shall be begun within 3 years after such tax is due, or within 3 years after the declaration or return has been filed, whichever date is later. Provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:
 - A. Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under provisions of this Part, there shall be no limitation.
 - B. Where an examination of the declaration or return filed by any person, or of other evidence relating to such declaration or return in the possession of the Officer, reveals a fraudulent evasion of taxes, there shall be no limitation.
 - C. In the case of substantial understatement of tax liability of 25% or more, and no fraud, suit shall be begun within 6 years.
 - D. Where any person has deducted taxes under the provisions of this Part, and has failed to pay the amounts so deducted to the Officer, or where any person has willfully failed or omitted to make the deductions required by §24-104, there shall be no limitation.
 - E. This Section shall not be construed to limit the Borough Council from recovering delinquent taxes by any other means provided by the Act of December 31, 1965, Act No. 511.
 - F. The Officer may sue for recovery of an erroneous refund provided such suit is begun 2 years after making such refund, except that the suit may be brought within 5 years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

(Ord. 3-1966, 2/28/1966, §8)

§24-109. Interest and Penalties.

If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of 1/2 of 1% of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

(Ord. 3-1966, 2/28/1966, §9)

§24-110. Payment Under Protest and Refunds.

The Officer is hereby authorized to accept payment under protest of the amount of tax claimed by the Borough in any case where any person disputed the validity or amount of the claim of the Borough. If it is thereafter judicially determined by a court of competent jurisdiction that there has been overpayment to the Officer, the amount of the overpayment shall be refunded to the person who paid under protest.

(Ord. 3-1966, 2/28/1966, §10)

§24-111. Applicability.

1. The tax imposed by this Part shall not apply:
 - A. To any person as to whom it is beyond the legal power of the Borough to impose the tax herein provided for under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.
 - B. To institutions or organizations operated for public, religious, educational or charitable purposes, to institutions or organizations not organized or operated for private profit, or to trusts and foundations established for any of the said purposes.
 - C. The income of any corporation.
2. This Section shall not be construed to exempt any person who is an employer from the duty of collection of the tax at source from his employees and paying the amount collected to the Officer under the provisions of §24-104.

(Ord. 3-1966, 2/28/1966, §11)

§24-112. Fines and Penalties for Violation of this Part.

1. Any person who fails, neglects or refuses to make any declaration or return required by this Part, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or any employer who fails, neglects or refuses to deduct or withhold the tax from his employees, or any person who refuses to permit the Officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Part, shall, upon conviction thereof before any alderman or magistrate, or court of competent jurisdiction in Dauphin County, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and, in default of payment of said fine and costs, to be imprisoned in the Dauphin County Prison for a period not exceeding 30 days.
2. Any person who divulges any information which is confidential under the provisions of §24-105(4), shall, upon conviction thereof before any alderman or magistrate, or court of competent jurisdiction in Dauphin County, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and, in default of payment of said fines and costs to be imprisoned in the Dauphin County Prison for a period not exceeding 30 days.
3. The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this Part.
4. The failure of any person to receive or procure forms required for making the declaration or returns required by this Part shall not excuse him from making such declaration or return.

(Ord. 3-1966, 2/28/1966, §12)

PART 2

EMERGENCY AND MUNICIPAL SERVICES TAX

§24-201. Title.

This Part shall be known and may be cited as the “Emergency and Municipal Services Tax Ordinance.”

(Ord. 4-2004, 12/29/2004, §I)

§24-202. Definitions.

Unless otherwise expressly stated, for the purpose of this Part, the following terms shall have the meanings below:

EMPLOYER — a corporation, political subdivision, association, company, firm or individual with a principal location or office within the corporate limits of the Borough of Millersburg.

PLACE OF EMPLOYMENT — the location of the taxpayer’s principal place of employment or location of the principal office on the date the Taxpayer earns more than \$12,000 in the annual year.

TAXPAYER — an individual employed within the corporate limits of the Borough of Millersburg.

(Ord. 4-2004, 12/29/2004, §I)

§24-203. Tax Levied Rate.

Under the Authority of the Local Tax Enabling Act, as amended from time to time (hereinafter the “Act”), in addition to other taxes levied and collected in the Borough of Millersburg, there is hereby imposed, from the purposes authorized in the Act, an annual Emergency and Municipal Services Tax (hereinafter “EMST”) of \$52 upon every taxpayer employed within the corporate limits of the Borough of Millersburg.

(Ord. 4-2004, 12/29/2004, §I)

§24-204. Exemption.

Taxpayers earning less than \$12,000 annually are exempt from the payment of this EMST.

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(Ord. 4-2004, 12/29/2004, §I)

§24-205. Taxpayers with Multiple Employment Locations.

In the event a taxpayer otherwise subject to this EMST is employed at multiple locations in the Commonwealth, more than one of which imposes this EMST, the Borough of Millersburg shall have priority to collect such tax when the taxpayers place of employment is located within the Borough.

Ord. 4-2004, 12/29/2004, §I)

§24-206. Collection of EMST from Employers.

The Tax Collector elected or designated by the Borough to collect with EMST shall collect the EMST from employers in accordance with the requirements of the Local Tax Enabling Act, as amended.

(Ord. 4-2004, 12/29/2004, §I)

§24-207. Penalties.

1. Failure of an employer to make payment as required herein shall result in the assessment of a penalty in the amount of 25%, plus costs of suit and reasonable attorneys fees of 5%, if required.
2. The EMST levied herein, together with all penalties, shall be recoverable by the Tax Collector in the manner authorized by the Local Tax Enabling Act.

(Ord. 4-2004, 12/29/2004, §I)

§24-208. School District EMST Levy.

If the Millersburg Area School District has an EMST in effect, the School District may collect from taxpayers, in accordance with the terms of the Local Tax enabling Act, as amended, an amount no greater than was in effect at the time of the passage of the herein Part. The difference between the total EMST owned hereunder and the amount collected by the School District shall be payable to the Borough of Millersburg, unless otherwise agreed between the Borough and the School District.

(Ord. 4-2004, 12/29/2004, §I)

§24-209. Effective Date.

This Part shall be effective January 1, 2005.

(Ord. 4-2004, 12/29/2004, §II)

§24-210. Construction.

In the event that any of provisions, sections, clauses or parts of this Part or the application thereof, shall be held to be invalid for any reason, such invalidity shall not affect or impair any of the remaining provisions of this Part, it being the intent hereby that the remaining provisions of this Part shall be severable and remain in full force and effect.

(Ord. 4-2004, 12/29/2004, §III)

PART 3

PER CAPITA TAX

§24-301. Levy of Tax.

A per capita tax of \$5 per annum, upon each resident or inhabitant of the Borough age 18 years or over, for the general Borough purposes, is levied and assessed under the authority of the Act of 1965 P.L. 1267, known as the Local Tax Enabling Act, beginning in the year 2000 and to be continued from year to year thereafter, unless sooner repealed or amended by action of Council.

(Ord. 6-1999, 12/9/1999)

§24-302. Collection by Borough Tax Collector.

The per capita tax shall be collected by the duly elected or appointed tax collector of the Borough in the same manner and at the same time as other Borough taxes.

(Ord. 6-1999, 12/19/1999)

§24-303. Collection of Delinquent Taxes.

Collection of delinquent per capita taxes shall be provided by law under the provisions of the Local Tax Enabling Act.

(Ord. 6-1999, 12/9/1999)

PART 4

DISCOUNTS AND PENALTIES

§24-401. Two Percent Discount.

A 2% discount is to be allowed for the payment of all taxes due to the Borough if said payment is made within 2 months of the date of the tax bill.

(Ord. 20-1977, 5/12/1977, §1)

§24-402. Face Amount Payable.

If payment is made subsequent to 2 months from the date of the tax bill, but prior to 4 months from said date, the taxpayer shall be the fixed amount of the bill.

(Ord. 20-1977, 5/12/1977, §2)

§24-403. Five Percent Penalty.

If payment is made subsequent to 4 months from the date of the tax bill, put prior to 6 months from said date, a 5% penalty is hereby imposed on said tax bill.

(Ord. 20-1977, 5/12/1977, §3)

§24-404. Ten Percent Penalty.

If payment is made subsequent to 6 months from the date of the tax bill, a 10% penalty is hereby imposed on said tax bill.

(Ord. 20-1977, 5/12/1977, §4)

PART 5**TABLE OF TAX RATES**

Tax Ordinance No.	Adopted	For Year	REAL ESTATE			
			General Purpose (Mills)	Debt (Mills)	Fire Protection (Mills)	Occupation General Purpose (Mills)
3-1929	2/8/1929	1929	11.5			
1-1930	2/17/1930	1930	11.5			
1-1931	2/13/1931	1931	11.5			
2-1932	3/11/1932	1932	11.5			
1-1933	2/10/1933	1933	11.0			
1-1934	1/12/1934	1934	11.0			
1-1935	1/14/1935	1935	11.0			
1-1936	1/10/1936	1936	11.0			
1-1937	1/8/1937	1937	11.0			
1-1938	2/11/1938	1938	11.0			
1-1939	2/10/1939	1939	11.0			
1-1940	2/9/1940	1940	11.0			
1-1941	2/14/1941	1941	10.0			
	2/13/1942	1942	10.0			
	2/12/1943	1943	10.0			
	2/11/1944	1944	10.0			
	2/9/1945	1945	10.0			
	2/8/1946	1946	10.0			
	2/14/1947	1947	10.0			
	2/13/1948	1948	10.0			
	2/14/1949	1949	10.0			
1-1950	1/13/1950	1950	10.0			
4-1950	12/8/1950	1951	12.0			
1-1952	1/11/1952	1952	12.0			
1-1953	1/9/1953	1953	12.0			
7-1954	2/12/1954	1954	12.0			
1-1955	1/14/1955	1955	12.0			
1-1956	1/13/1956	1956	15.0			
1-1957	3/8/1957	1957	15.0			
1-1958	1/9/1958	1958	15.0			
1-1959	1/8/1959	1959	15.0			

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REAL ESTATE

Tax Ordinance No.	Adopted	For Year	General Purpose (Mills)	Debt (Mills)	Fire Protection (Mills)	Occupation General Purpose (Mills)
1-1960	1/14/1960	1960	15.0			
1-1961	1/12/1962	1961	10.0			10.00
1-1962	1/11/1926	1962	11.0			11.0
1-1963	1/10/1963	1963	11.0			11.0
1-1964	1/9/1964	1964	11.0			11.0
1-1965	1/14/1965	1965	10.0			10.0
1-1966	1/13/1966	1966	10.0			10.0
4-1966	2/28/1966	1966 reduce to	8.0			8.0
1-1967	1/12/1967	1967	8.0			8.0
	12/28/1967	1968	8.0			8.0
12-1968B	12/5/1968	1969	8.0			8.0
12-1969A	12/30/1969	1970	8.0	4.0		
2-1970	12/10/1970	1971	8.0	4.0		
2-1971	12/9/1971	1972	8.0	4.0		
1-1972	1/13/1972	1972 revised to	8.0	4.0		8.0
8-1972	12/14/1972	1973	8.0	4.0		8.0
5-1973	12/13/1973	1974	8.0	4.0		8.0
16-1974	12/12/1974	1975	8.0	4.0		8.0
10-1975	12/11/1975	1976	8.0	4.0		30.0
7-1976	12/30/1976	1977	8.0	4.0		30.0
26-1977	12/29/1977	1978	6.2	3.1		30.0
4-1978	12/28/1978	1979	6.2	3.1		30.0
4-1979	12/13/1979	1980	7.8	1.5		30.0
5-1980	12/11/1980	1981	7.8	1.5		30.0
2-1981	12/29/1981	1982	12.7	1.3		30.0
4-1982	12/30/1982	1983	15.75	1.25		30.0
3-1983	12/8/1983	1984	15.47	1.53		30.0
2-1984	12/13/1984	1985	18.0			30.0
5-1985	12/12/1985	1986	2.55			30.0
2-1986	12/11/1986	1987	2.55			30.0
2-1987	12/10/1987	1988	2.55			30.0
2-1988	12/29/1988	1989	2.55			30.0
5-1989	12/14/1989	1990	3.0			30.0
5-1990	12/27/1990	1991	3.65			30.0

REAL ESTATE

Tax Ordinance No.	Adopted	For Year	General Purpose (Mills)	Debt (Mills)	Fire Protection (Mills)	Occupation General Purpose (Mills)
6-1991	12/12/1991	1992	4.5			30.0
9-1992	12/10/1992	1993	5.0			30.0
5-1993	12/28/1993	1994	5.0			30.0
7-1994	12/29/1994	1995	6.0			30.0
3-1995	12/14/1995	1996	5.0		1.0	30.0
5-1996	12/12/1996	1997	5.0		1.0	30.0
6-1997	12/29/1997	1998	5.5		1.0	30.0
9-1998	12/15/1998	1999	5.5		1.0	30.0
5-1999	12/9/1999	2000	5.5		1.0	
7-2000	12/14/2000	2001	5.5		1.0	
7-2001	12/13/2001	2002	2.95		.478	
6-2002	12/20/2002	2003	3.95		.478	
4-2003	12/18/2003	2004	4.2		.478	
5-2004	12/29/2004	2005	4.2		.478	