

**ORDINANCE # 2005-12****AN ORDINANCE OF SHREWSBURY TOWNSHIP,  
YORK COUNTY, PENNSYLVANIA, KNOWN AS THE SHREWSBURY  
TOWNSHIP EMERGENCY AND MUNICIPAL SERVICES TAX  
ORDINANCE**

**WHEREAS**, pursuant to appropriate State enabling acts, the Township may establish and set rates of various taxation; and

**WHEREAS**, on December 1, 2004, the Local Tax Enabling Act No. 511 was amended by Act 222 of 2004, which establishes the Emergency and Municipal Services Tax and provides for the administration, rate of collection, and title of said Tax; and

**WHEREAS**, the Municipality has determined that it would be appropriate in furtherance of the Municipality's charge to preserve and protect the general welfare of the Citizens of Shrewsbury Township, to adopt an Ordinance authorizing the enactment of the Emergency and Municipal Services Tax.

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED, AND IT IS  
HEREBY ENACTED AND ORDAINED AS FOLLOWS:**

1. Section I: Title: This Ordinance, and any supplements and amendments thereto, shall be known and may be cited as the Shrewsbury Township Emergency and Municipal Services Tax Ordinance.
2. Section II: Tax: Tax shall mean the Emergency and Municipal Services Tax in the amount of **Fifty-Two (\$52.00) Dollars** levied by this Ordinance.
3. Section III: Tax Receiver: Tax Receiver shall mean the person designated by the Township of Shrewsbury for the collection of the Emergency and Municipal Services Tax imposed by this Ordinance.
4. Section IV: Fiscal Year: Fiscal Year shall mean the twelve (12) month period beginning January 1<sup>st</sup> and ending December 31<sup>st</sup> in any tax year.
5. Section V: Levy: For the purposes of (1) Road Construction and/or Maintenance; (2) Police, Fire, and/or Emergency Services; and/or (3) Reduction of Property Taxes, the Township of Shrewsbury hereby levies a tax upon the privilege of engaging in

any occupation during the fiscal year. Each individual who exercises such privilege shall pay the tax in the amount of **Fifty-Two (\$52.00) Dollars** in accordance with this Ordinance. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Shrewsbury; provided, however, that there is hereby exempted from this tax any person whose total income from all sources is less than Twelve Thousand (\$12,000) Dollars per annum.

6. Section VI: Duty of Employers: Each employer within the Township of Shrewsbury, as well as each employer outside the Township of Shrewsbury but engaging in business within the Township of Shrewsbury, is hereby charged with the duty of collecting the said tax of **Fifty-Two (\$52.00) Dollars** per year, in accordance with the terms of this Ordinance, from each employee who engaged in an occupation, as herein defined, for the benefit of said employer or in the service of said employer within the Township of Shrewsbury during the fiscal year. Such employer shall make a return and payment of said tax to the Tax Receiver, and each such employer is hereby authorized to deduct said tax from each such employee, whether or not such employee is paid salary, wages, commission, and whether or not part or all of such services are performed within the Township of Shrewsbury.

7. Section VII: This Ordinance is enacted under the authorize of Act No. 222 of 2004 and shall take effect on January 1, 2006, to be in affect for the Fiscal Year 2006 and each Fiscal Year thereafter until revised, amended or revoked by action of the Board of Supervisors of the Township of Shrewsbury.

ENACTED AND ORDAINED THIS 7<sup>TH</sup> day of DECEMBER 2005.

ATTEST:

SHREWSBURY TOWNSHIP

  
Secretary/Treasurer

  
Chairman of the Board of Supervisors

**RESOLUTION 2005-13  
SHREWSBURY TOWNSHIP  
BOARD OF SUPERVISORS**

**WHEREAS**, the General Assembly of the Commonwealth of Pennsylvania has provided the Township with the authority to levy, assess and collect local taxes and/or charges; and

**WHEREAS**, the Township has by Ordinance levied, assessed and provided for the collection of an Emergency and Municipal Services Tax; and

**WHEREAS**, the Township pursuant to the enactment of the General Assembly of the Commonwealth of Pennsylvania, has the authority to provide for the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of Emergency and Municipal Services taxes and the collection of delinquent Emergency and Municipal Services taxes; and

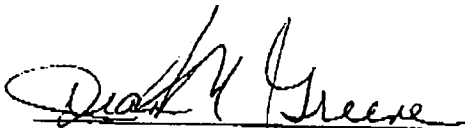
**WHEREAS**, Shrewsbury Township is presently desirous of contracting with the York Adams Tax Bureau for the purpose of collecting Emergency and Municipal Services taxes within the School District under the terms and specifications provided in the attached Joint Agreement.

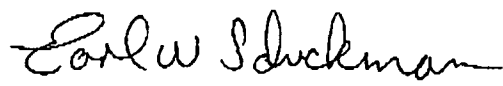
**NOW, THEREFORE, BE IT RESOLVED**, that Shrewsbury Township enter into the attached Joint Agreement and the Board of Supervisors Chairman is authorized and directed to execute the Joint Agreement on behalf of Shrewsbury Township.

**IN WITNESS WHEREOF**, the above Resolution is duly enacted by Shrewsbury Township of York County, Pennsylvania, on the 7<sup>th</sup> day of December, 2005.

ATTEST:

SHREWSBURY TOWNSHIP

  
Secretary/Treasurer

  
Chairman of the Board of Supervisors