

RESOLUTION NO. 25-20
BOROUGH OF LEWISBURG

WHEREAS, the Borough Council intends to retain a total real estate tax on each dollar of assessed valuation of taxable real property within the Borough of Lewisburg for General Fund, Street Lighting, Fire Protection, Shade Tree, Recreation and Debt Service purposes at the existing rate of fourteen and four tenths (14.4) mills, which was initially imposed by Ordinance No. 1078, enacted November 21, 2023, and to continue to impose, levy, assess and collect the same for fiscal year 2026; and

WHEREAS, the Borough Council intends to retain a realty transfer tax upon the value of a transfer of real property or of any interest in real property situate within the Borough of Lewisburg at the existing rate of one-half (1/2) of one (1%) percent, being Article III of Chapter 324 of the Code of the Borough of Lewisburg, which was initially imposed by Ordinance No. 524, enacted January 29, 1965, as amended by Ordinance No. 78-2, enacted January 18, 1978, and Ordinance No. 826, enacted January 20, 1987, and to continue to impose, levy, assess and collect the same for fiscal year 2026; and

WHEREAS, the Borough Council intends to retain an earned income tax upon all residents of the Borough of Lewisburg at the existing rate of one (1%) percent, being Article VI of Chapter 324 of the Code of the Borough of Lewisburg, which was initially imposed by Ordinance No. 955, enacted July 20, 2004, and to continue to impose, levy and assess the same for fiscal year 2026 and to collect one-half (1/2) thereof, the other half of which is collected by the Lewisburg Area School District; and

WHEREAS, the Borough Council intends to retain a business privilege tax upon the privilege of engaging in business within the Borough of Lewisburg at the existing rates of one-half (1/2) of a mill on each and every dollar of the whole or gross volume of business transacted by wholesale dealers or wholesale vendors within the territorial limits of the Borough and three-fourths (3/4) of a mill on each and every dollar of the whole or gross volume of business transacted by all others within the territorial limits of the Borough, being Article II of Chapter 324 of the Code of the Borough of Lewisburg, which was initially imposed by Ordinance No. 819, enacted November 18, 1986, as amended by Ordinance No. 823, enacted January 20, 1987, and to continue to impose, levy, assess and collect the same for fiscal year 2026; and

WHEREAS, the Borough Council intends to retain a local services tax upon each occupation, unless exempted, at the rate of Fifty-two (\$52.00) Dollars per annum, being Article I of Chapter 324 of the Code of the Borough of Lewisburg, which was initially imposed by Ordinance No. 986, enacted December 18, 2007, and to continue to impose, levy, assess and collect the same for fiscal year 2026.

NOW, THEREFORE, be it resolved by the BOROUGH COUNCIL OF THE BOROUGH OF LEWISBURG, and it is hereby resolved by the authority of the same, as follows:

That Ordinance No. 1078, enacted November 21, 2023, which imposed, levied, assessed and provided for the collection of a total real estate tax on each dollar of assessed valuation of taxable real property within the Borough of Lewisburg for General Fund, Fire Protection, Street Light, Shade Tree, Recreation and Debt Service purposes at the rate of fourteen and four tenths (14.4) mills, be retained and the same total real estate tax at the existing rate of fourteen and four tenths (14.4) mills, consisting of ten and five tenths (10.5) mills for General Fund purposes, one and six tenths (1.6) mills for Fire Protection purposes, nine tenths (0.9) of a mill for Street Light purposes, one tenth (0.1) of a mill for Shade Tree purposes, eight tenths (0.8) of a mill for Recreation purposes and five tenths (0.5) of a mill for Debt Service purposes, be continued to be imposed, levied, assessed and collected for fiscal year 2026;

That Article III of Chapter 324 of the Code of the Borough of Lewisburg, being Ordinance No. 524, enacted January 29, 1965, as amended by Ordinance No. 78-2, enacted January 18, 1978, and Ordinance No. 826, enacted January 20, 1987, which imposed and provided for the payment and collection of a realty transfer tax upon the value of a transfer of real property or of any interest in real property situate within the Borough of Lewisburg at the rate of one-half (1/2) of one (1%) percent, be retained and the same realty transfer tax at the existing rate of one-half (1/2) of one (1%) percent be continued to be imposed, levied, assessed and collected for fiscal year 2026;

That Article VI of Chapter 324 of the Code of the Borough of Lewisburg, being Ordinance No. 456, enacted May 4, 1959, as amended by Ordinance No. 79-9, enacted September 18, 1979, and Ordinance No. 81-5, enacted April 21, 1981, which imposed and provided for the payment and collection of an earned income tax upon all residents of the Borough of Lewisburg at the rate of one (1%) percent, be retained and the same earned income tax at the existing rate of one (1%)

percent be continued to be imposed, levied and assessed for fiscal year 2026 and one-half (1/2) thereof to be collected, the other half of which is to be collected by the Lewisburg Area School District;

That Article II of Chapter 324 of the Code of the Borough of Lewisburg, being Ordinance No. 819, enacted November 18, 1986, as amended by Ordinance No. 823, enacted January 20, 1987, which imposed and provided for the payment and collection of a business privilege tax upon the privilege of engaging in business within the Borough of Lewisburg at the rates of one-half (1/2) of a mill on each and every dollar of the whole or gross volume of business transacted by wholesale dealers or wholesale vendors within the territorial limits of the Borough and three-fourths (3/4) of a mill on each and every dollar of the whole or gross volume of business transacted by all others within the territorial limits of the Borough, be retained and the same business privilege tax at the existing rates of one-half (1/2) and three-fourths (3/4) of a mill, respectively, be continued to be imposed, levied, assessed and collected for fiscal year 2026; and

That Article I of Chapter 324 of the Code of the Borough of Lewisburg, being Ordinance No. 986, enacted December 18, 2007, which imposed and provided for the payment and collection of a local services tax upon each occupation, unless exempted, at the rate of Fifty-two (\$52.00) Dollars per annum, be retained and the same local services tax at the existing rate of Fifty-two (\$52.00) Dollars be continued to be imposed, levied, assessed and collected for fiscal year 2026.

ADOPTED as a Resolution of the Borough of Lewisburg, Union County, Pennsylvania, this 18th day of November, 2025.

ATTEST:



Kathy D. Wendt

BOROUGH OF LEWISBURG

By: 

David A. Heayn