

BOROUGH OF KULPMONT
NORTHUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 2026-02 OF 2026

AN ORDINANCE AMENDING THE BOROUGH OF KULPMONT OCCUPATIONAL ASSESSMENT (OCCUPATION) TAX ORDINANCE BY INCREASING THE PERCENTAGE APPLIED TO THE COUNTY-ASSESSED OCCUPATION VALUE FROM 100% TO 200%; PROVIDING FOR ADMINISTRATION, COLLECTION, ENFORCEMENT, AND AN EFFECTIVE DATE.

WHEREAS, the Borough of Kulpmont (the “Borough”) is a borough organized and existing under the laws of the Commonwealth of Pennsylvania and is authorized to levy taxes on occupations pursuant to the Local Tax Enabling Act (Act 511), 53 P.S. § 6901 et seq.; and

WHEREAS, the Borough previously enacted an Occupational Assessment (Occupation) Tax ordinance, **Ordinance No. 07 of 2022** (the “Prior Ordinance”), which levies an occupation tax using the County-assessed occupation value for each taxable occupation appearing on the occupation assessment roll maintained by the County Assessment Office for the Borough; and

WHEREAS, the Prior Ordinance established a tax base equal to **one hundred percent (100%)** of the County-assessed occupation value for each taxable occupation (the “Prior Percentage”); and

WHEREAS, Borough Council has determined that it is necessary and proper to increase the percentage applied to the County-assessed occupation value from **100% to 200%** (the “Increase”) in order to generate additional revenue for lawful Borough purposes, including but not limited to maintaining and improving Borough services, addressing increased operating costs, and avoiding reductions in essential services; and

WHEREAS, Borough Council estimates that the Increase will generate approximately **\$31,000** in additional annual revenue based upon the existing occupation assessment roll and historical collection experience; and

WHEREAS, Borough Council finds that adoption of this Ordinance is in the best interests of the Borough and its residents.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Council of the Borough of Kulpmont, Northumberland County, Pennsylvania, as follows:

Section 1. Incorporation of Recitals

The foregoing recitals are incorporated into this Ordinance as findings of Borough Council.

Section 2. Amendment of Percentage Applied to County-Assessed Occupation Value

A. The Prior Ordinance is hereby amended so that the tax base for the Borough’s Occupational Assessment (Occupation) Tax shall be **two hundred percent (200%)** of the County-assessed occupation value for each taxable occupation as shown on the occupation assessment roll

maintained by the County Assessment Office for the Borough, subject to taxation for the fiscal year 2026,

B. This **200%** percentage shall replace and supersede the Prior Percentage of **100%** stated in the Prior Ordinance. All other provisions of the Prior Ordinance not inconsistent with this amendment shall remain in full force and effect.

Section 3. Levy and Imposition

The Borough hereby levies and imposes the Occupational Assessment (Occupation) Tax as amended herein upon each taxable occupation within the Borough, calculated using the percentage set forth in Section 2 and the County-assessed occupation value appearing on the occupation assessment roll.

Section 4. Administration and Collection

A. The tax shall be billed, assessed, and collected by the duly authorized Borough Tax Collector and/or other authorized collecting agent as permitted by law.

B. The Borough Tax Collector is authorized to take all lawful actions necessary to bill, collect, and enforce the tax.

C. The Borough may enter into agreements as permitted by law for collection and enforcement.

Section 5. Exemptions

All exemptions authorized by applicable law and/or previously adopted by the Prior Ordinance shall apply unless expressly amended herein.

Section 6. Interest; Penalties; Costs; Enforcement

A. Delinquent taxes shall be subject to lawful interest, penalties, and costs of collection.

B. All civil enforcement remedies authorized by law are preserved.

Section 7. Severability

If any provision of this Ordinance is held invalid, the remaining provisions shall remain in full force and effect.

Section 8. Repealer

All ordinances or parts of ordinances inconsistent with this Ordinance are repealed only to the extent of the inconsistency.

Section 9. Effective Date

This Ordinance shall take effect **upon approval by the Mayor of the Borough of Kulpmont**, or, if vetoed, **upon enactment over veto as provided by law**.

Section 10. Mayor Approval

Pursuant to the Pennsylvania Borough Code, this Ordinance shall be presented to the Mayor for approval or veto. **This Ordinance shall become effective only as set forth in Section 9.**

ENACTED AND ORDAINED this **11th day of February 2026**, at a duly advertised public meeting beginning at **6:00 PM**, by the Borough Council of the Borough of Kulpmont.

ATTEST: _____

Rhonda Wilk

Secretary

BOROUGH OF KULPMONT

By: _____

Robert Fanella

Council President

Presented to the Mayor this 11th day of February 2026.

APPROVED

VETOED

By: _____

Gregory Sacavage

Mayor, Borough of Kulpmont

Date: _____