

BILL NO. 11 – 2022  
INTRODUCED November 9, 2022  
ORDINANCE NO. – 2022  
ADOPTED

**TAX ORDINANCE RE-ENACTED**

**AN ORDINANCE OF THE CITY OF MONONGAHELA, COMMONWEALTH OF PENNSYLVANIA,  
FIXING CERTAIN TAXES FOR GENERAL REVENUE PURPOSES FOR THE YEAR 2023.**

**BE IT ORDAINED** by the City of Monongahela and it is hereby ordained and enacted by the Council of the City of Monongahela,

**SECTION I.** That the following levies under Act 511 and its amendments be and is hereby levied:

- (a) Mercantile tax annually enacted without substantial change.
- (b) Wage Tax annually enacted without substantial change.
- (c) Occupational privilege tax annually enacted without substantial change.
- (d) Deed transfer tax annually enacted without substantial change.
- (e) Mechanical devices annually enacted with change as per Bill No. 4-1988 without substantial change.
- (f) Per capita taxes annually enacted without substantial change.

**SECTION II.** The Local Tax Collection Law under 72 P.S. 5860.306 establishing nine percent (9%) interest per annum to be collected on real estate taxes liened with the Washington County Tax Claim Bureau.

**SECTION III.** Pursuant to 72 P.S. § 5511.1 et seq., “Local Tax Collection Law,” the City hereby establishes its discount, payment at face, and penalty schedule as follows:

1. **Discount:** A taxpayer shall be entitled to a discount of 2% of the whole amount of the tax if said tax is paid within two months after the date of the tax notice.
2. **Payment at Face:** The full amount of tax if paid during the two months following the end of the discount period.
3. **Penalty:** A penalty of 10% shall be added to the face amount for all taxes not paid within four months after the date of the tax notice.

**ORDAINED AND ENACTED** into an Ordinance this \_\_\_<sup>th</sup> day of December 2022.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk