

**TOWNSHIP OF LOWER NAZARETH  
NORTHAMPTON COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 234-08-19**

**AN ORDINANCE**

**IMPOSING AN ADDITIONAL 0.25% EARNED INCOME  
TAX FOR OPEN SPACE FUNDING.**

WHEREAS, Lower Nazareth Township is a Second Class Township organized and operating under the laws of the Commonwealth of Pennsylvania; and

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania enacted Act 153 of 1996, as amended, known as the Open Space Acquisition and Preservation Law, which amended the Pennsylvania Conservation and Land Development Act, Title 32 P.S. Section 5007.1(A) which contains provisions for a referendum on the question of the imposition of a tax for purposes of preservation of open space pursuant to the local Tax Enabling Act; and

WHEREAS, in the Primary Election occurring on May 21, 2019, the registered electors of Lower Nazareth Township voted to approve a referendum imposing an additional earned income tax at the rate of 0.25% for the preservation of open space with 328 voting for and 193 voting against.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED and it is enacted and ordained by the Board of Supervisors of Lower Nazareth Township, Northampton County, Pennsylvania, as follows:

1. The Lower Nazareth Township Board of Supervisors hereby adopts a tax of 0.25% on wages, salaries, commissions, and other earned incomes of individuals residing in Lower Nazareth Township, in addition to the 0.50% earned

income tax previously imposed, effective January 1, 2020 pursuant to the Local Tax Enabling Act, Title 53 P.S. Section 6901 et seq.;

2. The additional tax of 0.25% shall be used solely for the financing of the acquisition of open space, for the purpose of acquiring agricultural conservation easements, for the purpose of acquiring property development rights, and for related fees and expenses as authorized by law under the provisions of the Open Space Acquisition and Preservation Law, Act 153 of 1996, as amended, Title 32 P.S. Section 5001 et seq.;

3. Revenue for the Tax Levy will be used in accordance with the procedures established by the Lower Nazareth Township Board of Supervisors in compliance with the Open Space Acquisition and Preservation Law, Title 32 P.S. Section 5001 et seq.;

4. The Tax Levy shall continue indefinitely until revoked by an Ordinance of the Lower Nazareth Township Board of Supervisors;

5. The Administration of the Tax Levy shall be governed by the Local Tax Enabling Act, Title 53 P.S. Section 6901 and all other applicable laws of the Commonwealth of Pennsylvania;

6. The Tax Levy was authorized by the registered electors of Lower Nazareth Township in the Primary Election occurring on May 21, 2019, with 328 voting for and 193 voting against the following referendum question:

“Do you favor the imposition of an additional Earned Income Tax at the rate of 0.25% by Lower Nazareth Township to be used for financing the acquisition of open space, for the purpose of acquiring agricultural conservation easements, for the purpose of acquiring property development rights, and for related fees and expenses as authorized by law?”

7. The Township Secretary is hereby directed to forward a true and correct copy of the within Ordinance to the Northampton County Law Library, Northampton County Government Center, 669 Washington Street, Easton, PA 18042; Keystone Collections Group, 546 Wendel Road, Irwin, PA 15642; and the Pennsylvania Department of Community and Economic Development, c/o Dennis M. Davin, Secretary, Commonwealth Keystone Building, 400 North Street, 4<sup>th</sup> Floor, Harrisburg, PA 17120.

ENACTED AND ORDAINED by the Board of Supervisors of Lower Nazareth Township, Northampton County, Pennsylvania, this 14 day of August, 2019.

**BOARD OF SUPERVISORS  
TOWNSHIP OF LOWER NAZARETH**

**ATTEST:**

  
**TAMMI DRAVECZ, Secretary**

BY:   
**JAMES PENNINGTON, Chairman**

I certify this as a true and correct copy of Ordinance adopted by the Board of Supervisors of Lower Nazareth Township on the 14 day of August, 2019.

  
**TAMMI DRAVECZ, Secretary**