

**AN ORDINANCE OF THE BOROUGH OF LITTLESTOWN,  
ADAMS COUNTY, PENNSYLVANIA,  
ESTABLISHING AND LEVYING THE TAXES UPON REAL PROPERTY,  
PERSONS, EARNED INCOME AND PROFITS, LOCAL SERVICES, AND THE  
TRANSFER OF REAL PROPERTY WITHIN  
THE BOROUGH OF LITTLESTOWN, ADAMS COUNTY, PENNSYLVANIA,  
FOR THE FISCAL YEAR 2018**

**BE IT ENACTED AND ORDAINED** by the Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, and it is hereby **ENACTED AND ORDAINED** by the authority of the same as follows:

**SECTION I:**The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for general revenue purposes upon all taxable real property located within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of 3.5590 mills on each dollar of assessed valuation.

**SECTION II:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a per capita tax for general revenue purposes upon residents of the Borough of Littlestown, Adams County, Pennsylvania, Eighteen (18) years of age or older, at the rate of Five Dollars (\$5.00) per capita.

**SECTION III:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, levy and assess a tax for general revenue purposes at the rate of One-Half of One Percent (0.5%) upon earned income and profits by residents and certain nonresidents of the Borough of Littlestown, Adams County, Pennsylvania, as more particularly set forth in the “Borough of Littlestown Earned Income and Net Profits Tax Ordinance”, duly adopted on November 15, 2011 as Ordinance No. 653 of 2011, effective on January 1, 2012.

**SECTION IV:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for general revenue purposes upon the transfer of real property, or any interest in real property, situate within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of One-Half of One Percent (0.5%) of value, as more particularly set forth in the Realty Transfer Tax Ordinance of the Borough of Littlestown, Adams County, Pennsylvania, Ordinance No. 617, adopted on January 22, 2008.

**SECTION V:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for local services (“LST”) upon persons employed within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of Fifty-Two Dollars (\$52.00) per person per annum, subject, however, to the conditions, requirements and limitations set forth in Act 7 of 2007,

amending the Local Tax Enabling Act, Act 511 of 1965. The "Local Services Tax" Ordinance, Ordinance No. 615, adopted November 27, 2007, of the Borough of Littlestown has been amended accordingly to change all references therein to Forty-Two Dollars (\$42.00) to Fifty-Two Dollars (\$52.00), to reflect a change in the manner in which the LST is construed, administered and collected in relation to the former Occupation Tax.

**SECTION VI:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, levy and assess an annual tax for purpose of making appropriates to fire companies in support of the provision of the fire protection services within the Borough of Littlestown, also referred to as a "Fire Tax", at the rate of 0.25millson each dollar of assessed valuation, as more particularly set forth in the "Borough of Littlestown Fire Protection Services Appropriations Tax Ordinance", duly adopted on December 13, 2016 as Ordinance No. 681 of 2016, effective on January 1, 2017.

**SECTION VI:** Any ordinance or resolution, or any portion of any ordinance or resolution, which is inconsistent with the contents of the present ordinance shall be, and the same is hereby, repealed insofar as the same is affected by or inconsistent with the provisions of the present Ordinance.

**SECTION VII:** This Ordinance shall be effective as of January 1, 2018, for and during the fiscal year 2018.

**ENACTED AND ORDAINED** into an Ordinance this 12<sup>th</sup> day of December, 2017.

**ATTEST:**

**LITTLESTOWN BOROUGH COUNCIL  
BOROUGH OF LITTLESTOWN,  
ADAMS COUNTY, PENNSYLVANIA**

\_\_\_\_\_  
**Sandy Conrad  
Borough Secretary**

By: \_\_\_\_\_  
**Ron Baird  
Council President**

(SEAL)

**APPROVED**, this 12<sup>th</sup> day of December, 2017.

\_\_\_\_\_  
**James Eline, Sr., Mayor**