# EAST ALLEN TOWNSHIP NORTHAMPTON COUNTY, PENNSYLVANIA

ORDINANCE NO. 2022 - 01

#### OPEN SPACE TAX REFERENDUM

AN ORDINANCE OF THE TOWNSHIP OF EAST ALLEN, NORTHAMPTON COUNTY, PENNSYLVANIA, PROVIDING FOR A QUESTION TO BE PLACED BEFORE THE ELECTORS OF EAST ALLEN TOWNSHIP BY A REFERENDUM AT THE PRIMARY ELECTION OF MAY 17, 2022, ASKING WHETHER THE ELECTORS OF EAST ALLEN TOWNSHIP FAVOR THE IMPOSITION, BY EAST ALLEN TOWNSHIP, OF AN ADDITIONAL EARNED INCOME TAX AT THE RATE OF 0.25% (ONE QUARTER OF ONE PERCENT) COMMENCING JANUARY 1, 2022, TO BE USED FOR THE PURPOSES OF FINANCING THE ACQUISITION, PROTECTION, CONSERVATION OR PRESERVATION OF: (1) UNDEVELOPED OPEN SPACES OR AREAS; (2) FOREST AND FARMLANDS; (3) NATURAL AND SCENIC RESOURCES; AND (4) RECREATIONAL AND HISTORICAL LANDS; AND PAYMENT OF THE ATTENDANT COSTS ASSOCIATED WITH SUCH ACTIONS:

WHEREAS, East Allen Township (hereinafter "Township") is a Township of the Second Class, located in Northampton County, Commonwealth of Pennsylvania; and

WHEREAS, Township is authorized to acquire interests in open space for the purpose of protecting and conserving, among other things: (1) undeveloped open spaces and areas; (2) forest and agricultural or farm lands; (3) natural and scenic resources; and (4) recreational and historical lands pursuant to the provisions of the Open Space Lands Acquisition and Preservation Act ("The Open Space Act" – 32 P.S. Section 5001, et seq.); and

WHEREAS, Township is authorized to place a ballot question before the electors of East Allen Township relative to the imposition of an additional Earned Income Tax to finance the acquisition of interests in real property for the purposes set forth herein pursuant to the Open Space Act; and

WHEREAS, the East Allen Township Board of Supervisors has determined that the acquisition, preservation, and conservation of open space lands and benefits, as described and set forth in The Open Space Act, is in the best interests of the residents of the Township of East Allen; and

**WHEREAS**, the Board of Supervisors of East Allen Township now desires to place a ballot question before the electors of East Allen Township at the election of May 17, 2022, asking the voters if they favor imposition of an additional Earned Income Tax, in the amount of 0.25% (One quarter of One Percent) for the purposes herein stated.

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED** by the Board of Supervisors of the Township of East Allen, Northampton County, Pennsylvania, as follows:

### **SECTION 1: TITLE**

This Ordinance shall be known and may be cited as the "East Allen Township Open Space Referendum Ordinance."

## **SECTION 2: PROVISION AUTHORIZING REFERENDUM**

The East Allen Township Board of Supervisors hereby directs and provides for a referendum on the question of the imposition of an additional earned income tax at the rate of one-half mill for open space at the next general election. The referendum shall be governed by the provisions of the Act of June 3, 1937 (P.L. 1333, No. 320), known as the "Pennsylvania Election Code" and by those relevant provisions of 32 P.S. §5007.1, et seq. The Northampton County Office of Elections and Voter Registration is hereby authorized and directed to cause the question hereinafter set forth to be submitted to the electors of East Allen Township at the next election following the filing of the within ordinance with the County Office of Elections and Voter Registration. The questions to be placed before the electors of East Allen Township shall read as follows:

"Do you favor the imposition, by East Allen Township, of an additional Earned Income Tax at the rate of 0.25% (one quarter of one percent), commencing January 1, 2023, to be used for financing the acquisition, preservation, and conservation of open space; for the purpose of acquiring agricultural conservation and forest easements; for the purpose of protection and preserving recreation or historic lands, for the purpose of protecting and conserving natural and scenic resources, and for the purpose of paying the attendant costs associated with such actions? YES or NO"

The plain English version of the above-listed questions is as follows:

"The ballot questions asks the voters of East Allen Township whether the Township should impose an additional Earned Income Tax at the rate of 0.25% (one quarter of one percent) starting January 1, 2023, to create a fund to be utilized to purchase land or interests in land for preservation, protection and conservation of natural and scenic resources, forest and agricultural lands, and open, undeveloped land in East Allen Township, and to pay the attendant costs associated with such actions."

The Township shall use the revenue raised by the additional Earned Income Tax to do one (1) or more of the following:

(a) Acquire agricultural conservation easements. The Township could purchase agricultural conservation easements, or participate in State or County land preservation programs that acquire agricultural conservation easements. An agricultural conservation easement allows the landowner to retain his/her land and use it for farming and other agricultural purposes.

- (b) Finance the acquisition of open space. The Township could purchase real property interests and/or conservation easements in undeveloped land in the Township in order to protect sensitive natural areas such as woodlands, stream valleys or other unique natural resources or habitats, and preserve and protect existing open spaces.
- (c) Finance the protection of recreation or historic lands. The Township could purchase interests in real property in the Township for the purpose of protecting
  - existing or planned recreational facilities for residents by controlling the use of nearby lands, or to preserve sites of historic, geologic, or botanical interest
- (d) Pay the attendant costs associated with such actions. The Township could use the revenue generated to pay the costs associated with the acquisition, protection, conservation, and preservation of open space interests including, but not limited to, appraisals, engineering or field surveys, preparation of baseline reports, and closing costs associated with the transactions.

A vote of "YES" to the aforementioned ballot question approves the imposition of an additional Earned Income Tax at the rate of 0.25% (one quarter of one percent) on an annual basis, beginning January 1, 2023, upon Township residents for the foregoing purposes, which will result in the use the additional tax revenue collected for the sole purpose of acquiring open space interests in real property and paying the attendant costs associated with such actions.

## SECTION 3: FILING OF ORDINANCE WITH COUNTY

Immediately upon enactment, a certified copy of this Ordinance shall be filed with the Northampton County Office of Elections and Voter Registration, which is hereby authorized to cause the referendum question to be submitted to the voters of East Allen Township as in accordance with the Pennsylvania Election Code and those relevant provisions of 32 P.S. §5007.1, et seq.

#### **SECTION 4: SEVERABILITY**

The provisions of this Ordinance are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, the invalidity of such provisions shall not affect or impair any of the remaining sections, clauses or sentences.

## **SECTION 5: REPEALER**

All ordinances or parts of ordinances or resolutions conflicting or inconsistent with any of the provisions of this Ordinance are hereby repealed but only insofar as same are in direct conflict or directly inconsistent with this Ordinance.

## **SECTION 6. EFFECTIVE DATE:**

This Ordinance shall become effective five (5) days after its adoption.

**ENACTED** and **ORDAINED** into law, this <u>9th</u> day of February 2022, by the Board of Supervisors of East Allen Township, Northampton County, Pennsylvania.

ATTEST:

KATE HALL

TOWNSHIP SECRETARY

EAST ALLEN TOWNSHIP BOARD OF SUPERVISORS

ROGER C. H. UNANGST,

CHAIRPERSON