

**EXETER TOWNSHIP
BERKS COUNTY, PENNSYLVANIA
RESOLUTION NO. 2024-51**

**A RESOLUTION ESTABLISHING THE EXETER TOWNSHIP
REAL ESTATE TAX FOR CALENDAR YEAR 2025**

WHEREAS, the Second Class Township Code of the Commonwealth of Pennsylvania provides at Section 3205(a)(1) that the Board of Supervisors may, by resolution, levy taxes upon all real property for general township purposes not exceeding fourteen mills (.014) per dollar of assessed value, and the Supervisors of Exeter Township have heretofore adopted a budget for 2025 which assumes a tax on real property within the Township for general township purposes taxable at the rate of 3.620 mills (.003620) per dollar of assessed value (2.9 mills + .25 mill increase + .47 mills of Debt Service reallocation), and

WHEREAS, the Second Class Township Code of the Commonwealth of Pennsylvania provides at Section 3205(a)(4) that the Board of Supervisors may, by resolution, levy taxes upon all property for fire protection purposes not exceeding three mills (.003) per dollar of assessed value, and the Supervisors of Exeter Township have heretofore adopted a budget for 2025 which assumes a tax on real property within the Township for fire protection purposes taxable at the rate of 1.065 mill (\$.001065) per dollar of assessed value, and

WHEREAS, the Second Class Township Code of the Commonwealth of Pennsylvania provides at Section 3205(a)(5) that the Board of Supervisors may, by resolution, levy an assessment upon all property to establish and maintain fire hydrants not exceeding two mills (.002) per dollar of assessed value, and the Supervisors of Exeter Township have heretofore adopted a budget for 2025 which assumes a fire hydrant assessment on real property within the Township and within 780 feet of a fire hydrant to establish and maintain fire hydrants at the rate of .12 mills (\$.000120) per dollar of assessed value, and

WHEREAS, the Second Class Township Code of the Commonwealth of Pennsylvania provides at Section 3205(a)(2) that the Board of Supervisors may, by resolution, levy an assessment for the purpose of street lights, and the Supervisors of Exeter Township have heretofore adopted a budget for 2025 which assumes a street light assessment of \$.50 per foot for improved frontage per year; and, \$.2625 per foot for unimproved frontage per year for all properties having frontage within 250 feet of a streetlight, and

WHEREAS, the Second Class Township Code of the Commonwealth of Pennsylvania provides at Section 2105 that the Board of Supervisors may, by resolution, establish, alter, charge and collect rates and other charges for the collection of recyclable materials, and the Supervisors of Exeter Township have heretofore adopted a budget for 2025 which assumes a recycle fee of \$144.00 per household, and

WHEREAS, the Local Tax Enabling Act (Act 511) of the Commonwealth of Pennsylvania provides that the Board of Supervisors may, by resolution, levy or reaffirm a Real Estate Transfer Tax, and the Supervisors of Exeter Township have heretofore adopted a budget for 2025 which assumes a Real Estate Transfer Tax of one percent (1%) upon the transfer of “real estate” situate within the Township, and

WHEREAS, the Local Tax Enabling Act (Act 511) of the Commonwealth of Pennsylvania provides that the Board of Supervisors may, by resolution, levy or reaffirm a Business Privilege Tax, and the Supervisors of Exeter Township have heretofore adopted a budget for 2025 which assumes a business privilege tax of 1 ½ mills (\$1.50 per \$1,000 of gross volume of business), except that the rate of tax on each and every dollar of whole or gross volume of business transacted by wholesale dealers or wholesale vendors shall be 1 mill, (\$1.00 per \$1,000 of whole/gross volume), and

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved by the Board of Supervisors of Exeter Township that a tax for calendar year 2025 on real property within the Township be and hereby is levied at the following rates:

a) The tax rate for general purposes is established at the tax rate of 3.6200 mills (.003620) on each dollar of assessed value, or, in other words, at the rate of no dollars and 36.20¢ upon each one hundred dollars (\$100.00) of assessed valuation of taxable property.

b) The tax rate for fire protection purposes is established at the tax rate of 1.065 mill (.001065) per dollar of assessed value, or, in other words, at the rate of no dollars and 10.65¢ upon each one hundred dollars (\$100.00) of assessed valuation of taxable property.

c) The assessment rate for streetlight purposes for those properties within 250 feet of a streetlight is established at \$.50 per foot for improved frontage per year; and, \$.2625 per foot for unimproved frontage per year.

d) The assessment rate for the establishment and maintenance of fire hydrants for those properties within 780 feet of a hydrant is established at a rate of .120 mill (.000120) per dollar of assessed value, or, in other words, at the rate of no dollars and .12¢ upon each one hundred dollars (\$100.00) of assessed valuation of taxable property.

e) A Recycle Fee in the amount of \$144.00 per household.

f) A Real Estate Transfer Tax of one percent (1%) upon the transfer of “real estate” situate within the Township is hereby reaffirmed.

g) A Business Privilege Tax of 1½ mills (\$1.50 per \$1,000 of gross volume of business), except that the rate of tax on each and every dollar of whole or gross volume of business transacted by wholesale dealers or wholesale vendors shall be 1 mill, (\$1.00 per \$1,000 of whole/gross volume) is hereby reaffirmed.

PASSED AND APPROVED by the Board of Supervisors of Exeter Township, Berks County, Pennsylvania, this 9th day of December, 2024.

BOARD OF SUPERVISORS OF EXETER
TOWNSHIP, BERKS COUNTY,
PENNSYLVANIA

By: _____
John D. Piho, Chairperson

Attest: _____
Michelle P. Kircher, Secretary