

**BOROUGH OF BROOKHAVEN
DELAWARE COUNTY, PENNSYLVANIA
ORDINANCE NO. _____**

AN ORDINANCE OF THE BOROUGH OF BROOKHAVEN, DELAWARE COUNTY, PENNSYLVANIA SETTING THE 2026 TAX LEVY; CONTAINING A SEVERABILITY CLAUSE; REPEALING INCONSISTENT ORDINANCES AND PARTS OF ORDINANCES; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Borough Code, 8 Pa.C.S. §101, *et seq.*, provides that the Borough Council of the Borough of Brookhaven shall, after adopting its fiscal year budget, adopt a tax levy ordinance (where the tax rate is higher than the previous fiscal year's tax rate); and

WHEREAS, Borough Council has adopted its fiscal year 2026 budget with a real estate tax increase, and therefore levies the taxes set forth hereinbelow.

NOW, THEREFORE, the Borough Council of the Borough of Brookhaven does hereby **ENACT** and **ORDAIN** as follows:

Section 1. Tax Levy.

That a tax be and the same is hereby levied for the year 2026 upon all real estate in the Borough of Brookhaven subject to taxation for Borough purposes as follows:

A. The tax rate for general Borough purposes is hereby fixed at 4.00 mills on each dollar (0.40000 on each \$100) of assessed valuation.

B. That all taxpayers subject to the payment of taxes, assessed and imposed by the Borough of Brookhaven, County of Delaware, Pennsylvania, shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount on or before March 31, 2026.

C. That all taxpayers who shall fail to make payment of the Borough taxes by May 31, 2026 shall be charged a penalty of ten percent (10%), which penalty shall be added to the taxes by the Tax Collector and shall be collected by the Tax Collector.

D. That the Real Estate Transfer Tax of one-half of one percent (.5%) shall be re-enacted for the fiscal year 2026.

E. That the Earned Income Tax in the amount of one-half of one percent (.5%) on the gross income of each wage earner, corporation, business or partnership in the Borough of Brookhaven shall be re-enacted for the fiscal year 2026.

Section 2. Repealer.

Any and all prior inconsistent Ordinances or parts of Ordinances are hereby repealed by adoption of this Ordinance to the extent of such conflict.

Section 3. Severability Clause.

If any portion, part or provision of this Ordinance should be declared by a court of competent jurisdiction to be invalid, unconstitutional, illegal or unenforceable, the Borough Council of the Borough of Brookhaven hereby declares its intent that this Ordinance shall have been adopted without regard to such unconstitutional, illegal, invalid or unenforceable portion thereof.

Section 4. Effective Date.

This Ordinance shall be effective at the earliest time permitted under Pennsylvania law.

ENACTED and **ORDAINED** by the Borough Council of the Borough of Brookhaven this 1st day of December, 2025.

BOROUGH OF BROOKHAVEN

GEORGE PAPPAS,
Council Vice-President

ATTEST:

JOHN J. WILWERT, JR., Borough Secretary

APPROVED this 1st day of December, 2025

DENISE LESLIE, Mayor