1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. PUBLIC HEARING: AN ORDINANCE ESTABLISHING AND ENACTING AN EARNED INCOME TAX FOR TOWNSHIP RESIDENTS AND NONRESIDENTS WORKING IN THE TOWNSHIP, AT A RATE OF ONE PERCENT (1.0%) UNDER THE AUTHORITY, INTER ALIA, OF THE LOCAL TAX ENABLING ACT, AND AMENDING THE EAST MARLBOROUGH TOWNSHIP CODE BY CREATING A NEW CHAPTER 410, "EARNED INCOME TAX" TO FURTHER IMPLEMENT THE ESTABLISHMENT AND ENACTMENT OF THE EARNED INCOME TAX

The township advertised this public hearing in the *Daily Local News* on October 7, 14, and 21, 2026, and on the township website and at the front door of the township building.

4. ORDINANCE NO. 03–2026: AN ORDINANCE ESTABLISHING AND ENACTING AN EARNED INCOME TAX FOR TOWNSHIP RESIDENTS AND NONRESIDENTS WORKING IN THE TOWNSHIP, AT A RATE OF ONE PERCENT (1.0%) UNDER THE AUTHORITY, INTER ALIA, OF THE LOCAL TAX ENABLING ACT, AND AMENDING THE EAST MARLBOROUGH TOWNSHIP CODE BY CREATING A NEW CHAPTER 410, "EARNED INCOME TAX" TO FURTHER IMPLEMENT THE ESTABLISHMENT AND ENACTMENT OF THE EARNED INCOME TAX

Discussion and possible adoption of Ordinance No. 03-2026, establishing and enacting an earned income tax for township residents and nonresidents working in the township at a rate of one percent (1%).

5. ADJOURNMENT

TOWNSHIP OF EAST MARLBOROUGH
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. 2026-__

AN ORDINANCE ESTABLISHING AND ENACTING AN EARNED INCOME TAX FOR TOWNSHIP RESIDENTS, AND NONRESIDENTS WORKING IN THE TOWNSHIP, AT A RATE OF ONE PERCENT (1.0%) UNDER THE AUTHORITY, INTER ALIA, OF THE LOCAL TAX ENABLING ACT, AND AMENDING THE EAST MARLBOROUGH TOWNSHIP CODE BY CREATING A NEW CHAPTER 410, "EARNED INCOME TAX" TO FURTHER IMPLEMENT THE ESTABLISHMENT AND ENACTMENT OF THE EARNED INCOME TAX.

BOARD EXHIBITS

Date: Wednesday, November 4, 2026, at 6:30 p.m.

B-1: Ordinance;

B-2: Proof of Publication (with Legal Notice appearing in the *Daily Local News* on October 7, 2026, October 14, 2026, and October 21, 2026);

B-3: Correspondence dated October 5, 2026, to the Chester County Law Library providing proposed Ordinance for public inspection *(note: original letter included referenced enclosure)*; and

B-4: Correspondence dated October 5, 2026, to the *Daily Local News* providing proposed Ordinance or public inspection; *(note: original letter included referenced enclosure)*.

TOWNSHIP OF EAST MARLBOROUGH
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. 2026-__

AN ORDINANCE ESTABLISHING AND ENACTING AN EARNED INCOME TAX FOR TOWNSHIP RESIDENTS, AND NONRESIDENTS WORKING IN THE TOWNSHIP, AT A RATE OF ONE PERCENT (1.0%) UNDER THE AUTHORITY, INTER ALIA, OF THE LOCAL TAX ENABLING ACT, AND AMENDING THE EAST MARLBOROUGH TOWNSHIP CODE BY CREATING A NEW CHAPTER 410, "EARNED INCOME TAX" TO FURTHER IMPLEMENT THE ESTABLISHMENT AND ENACTMENT OF THE EARNED INCOME TAX

WHEREAS, Pennsylvania's Local Tax Enabling Act, 53 P.S. §6924.101, *et seq.*, as amended, provides East Marlborough Township with the authority to impose a tax on earned income or net profits derived from individual residents of the Township; and from nonresidents of the Township from any work, business, profession, or activity of any kind engaged within the boundaries of East Marlborough Township; all commonly referred to as the "Earned Income Tax"; and

WHEREAS, the East Marlborough Township Board of Supervisors desires to establish the Earned Income Tax at the rate of One Percent (1.0%); and

WHEREAS, it is the judgment of the Township Board of Supervisors that the imposition of the Earned Income Tax is necessary for general revenue purposes including, but not limited to: funding essential services such as fire, emergency services and police protection; operating and capital expenditures; wages; benefits; pensions; retirement health costs; and debt service costs; and

WHEREAS, the Township estimates that approximately $1.7 Million Dollars per annum in revenue will be derived from the Earned Income Tax for the 2027 Tax Year; and

WHEREAS, the Township Board of Supervisors has met the procedural and notice requirements of the Local Tax Enabling Act, 53 P.S. §6924.101, *et seq.*, and of the Pennsylvania Second Class Township Code, 53 P.S. §65101, *et seq.*, for the adoption of the proposed ordinance to establish the Earned Income Tax, including but not limited to advertising notice of and holding a public legislative hearing regarding the establishment of the Earned Income Tax as proposed; and

WHEREAS, the Second Class Township Code further authorizes the Board of Supervisors to make, amend, and adopt ordinances that are consistent with the Constitution and the laws of the Commonwealth that it deems necessary for the proper management and control of the Township and the health, safety, and welfare of its citizens; and

WHEREAS, the Board of Supervisors has determined that establishing the Earned Income Tax as proposed, and amending the East Marlborough Township Code to create a new Chapter 410 under Part II (General Legislation), entitled "Earned Income Tax," is necessary for the proper management and operation of the Township, and is in support of the health, safety, and welfare of its citizens.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of East Marlborough Township, and it is hereby ordained and enacted, by the authority of the same, and by further authority of the Local Tax Enabling Act, to amend the East Marlborough Township Code by creating and establishing a new Chapter 410 under Part II (General Legislation), entitled "Earned Income Tax," as follows:

SECTION 1. CODE AMENDMENT. A new Chapter 410 under Part II (General Legislation), entitled "Earned Income Tax," is hereby created and established as follows:

Chapter 410. Earned Income Tax

§ 410-1. Definitions.

All terms defined in the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.*, shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

COLLECTOR - The person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the tax.

EFFECTIVE DATE - This Ordinance shall be effective within 30 days of the date of enactment provided for herein. This Ordinance shall be in force, implemented, and the Earned Income Tax shall be collected beginning with the January 1, 2027 Tax Year, consistent with the East Marlborough Township calendar and fiscal year, and shall continue on such calendar and fiscal year basis, without the need for annual reenactment unless the rate of the Earned Income Tax is subsequently changed.

GOVERNING BODY - The East Marlborough Township Board of Supervisors.

LOCAL TAX ENABLING ACT - The Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.*, as presently amended, and as amended in the future.

TAX - The tax imposed by this Enactment.

TAXING AUTHORITY – East Marlborough Township.

TAX RETURN - A form prescribed by the Collector for reporting the amount of Tax or other amount owed or required to be withheld, remitted, or reported under this Enactment or the Local Tax Enabling Act.

TAX YEAR - The period from January 1 to December 31.

TCC - The Tax Collection Committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

TCD - Any tax collection district to which the taxing authority or any part of the taxing authority is assigned under the Local Tax Enabling Act.

THIS ENACTMENT - This Ordinance, and Chapter 410 (Earned Income Tax) as created and established by this Ordinance.

§ 410-2. Imposition of tax; rate.

A. General Purpose Resident Tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of One Percent (1.0%) on earned income and net profits of individual residents of the taxing authority.

B. General Purpose Municipal Nonresident Tax. The taxing authority also imposes a tax for general revenue purposes at the rate of One Percent (1.0%) on earned income and net profits derived by an individual who is not a resident of the taxing authority from any work, business, profession, or activity of any kind engaged in within the boundaries of the taxing authority.

C. Ongoing tax. The tax shall continue at the above rates beginning with the January 1, 2027 Tax Year and each tax year thereafter, without annual reenactment, until this Enactment is repealed or the rate is changed.

D. Combined tax rate applicable to residents. Currently and through this Enactment, the total rate applicable to residents of the taxing authority, including the tax imposed by the school district and municipality in which the individual resides, is One Percent (1.0%).

E. Municipal tax rate applicable to nonresidents. Currently and through this Enactment, the total rate applicable to nonresidents working within the taxing authority based on the municipal nonresident tax rate is One Percent (1.0%).

F. Local Tax Enabling Act applicable. The tax is imposed under the authority of the Local Tax Enabling Act, and all provisions relating to a tax on earned income or net profits are incorporated into this Enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this Enactment upon the effective date of such amendment, without the need for formal amendment of this Enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

G. Applicable laws, regulations, policies and procedures. The tax shall be collected and administered in accordance with all applicable laws and regulations and with policies and procedures adopted by the TCC or by the Collector. This includes any regulations, policies and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

§ 410-3. No Exemptions.

Credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations; however, no individuals are exempt from the tax based on age or other factors unless otherwise provided by law.

Individuals are exempt from the tax if their reported annual earnings are less than $12,000.

§ 410-4. Individual tax returns and payments.

Every individual receiving earned income or earning net profits in any tax year shall file tax returns and pay tax under the Local Tax Enabling Act.

§ 410-5. Employer withholding, remittance and tax returns.

Every employer shall register, withhold, and remit the tax and file tax returns in accordance with the Local Tax Enabling Act.

§ 410-6. Collection of tax.

The Collector will collect the tax from individuals and employers.

§ 410-7. Interest, penalties, costs and fines.

Individuals and employers are subject to interest, penalties, costs, and fines under the Local Tax Enabling Act, including costs imposed by the Collector in accordance with authorization by the TCC having jurisdiction.

§ 410-8. Purpose; effect on prior provisions.

The primary purpose of this Enactment is to establish the earned income tax and net profits tax authorized by the Local Tax Enabling Act, as thereafter amended and restated. Any prior enactment or part of any prior enactment conflicting with the provisions of this Enactment is rescinded insofar as the conflict exists.

SECTION 2. SEVERABILITY. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 3. REPEALER. All Ordinances, or parts of Ordinances, conflicting with any provisions of this Ordinance are hereby repealed insofar as they affect this Ordinance.

SECTION 4. GENERAL CODE. General Code is hereby authorized to make non-substantive formatting and numbering changes necessary to clarify references to other sections of the East Marlborough Township ordinances and/or codification and to bring the Ordinance into conformity with the East Marlborough Township ordinances/codification.

SECTION 5. EFFECTIVE DATE. This Ordinance shall be effective within 30 days of the enactment date provided herein. This Ordinance shall be in force, implemented, and the Earned Income Tax shall be collected beginning with the January 1, 2027 Tax Year, consistent with the East Marlborough Township calendar and fiscal year, and shall continue on such calendar and fiscal year basis, without the need for annual reenactment unless the rate of the Earned Income Tax is subsequently changed.

SECTION 6. FAILURE TO ENFORCE NOT A WAIVER. The failure of East Marlborough Township to enforce any provision of this Ordinance shall not constitute a waiver by the Township of its rights of future enforcement hereunder.

[THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK]

ENACTED AND ORDAINED this _____ day of _____, 2026 by the Board of Supervisors of East Marlborough Township.

EAST MARLBOROUGH TOWNSHIP
BOARD OF SUPERVISORS

_____
ELLEN L. SOSANGELIS, Chair

_____
JAKE C. ELKS, IV, Vice Chair

_____
JAMES M. CHANCE, Member

_____
STEVE W. PEUQUET, Member

_____
CHRIS MANNING, Member

ATTEST:

_____
NEIL LOVEKIN
Township Secretary

21ST CENTURY media | MediaNews Group

PHILADELPHIA GROUP

AFFIDAVIT OF PUBLICATION

390 Eagleview Boulevard Exton, PA 19341

EAST MARLBOROUGH TOWNSHIP
721 UNIONVILLE RD
KENNETT SQUARE, PA 19348

STATE OF PENNSYLVANIA,

The undersigned **Jim Feher** being duly sworn that he/she is the principal clerk of **Daily Local News Classified**, published in **Chester County** for the dissemination of local or transmitted news and intelligence of a general character, which are duly qualified newspapers, and the annexed hereto is a copy of certain order, notice, publication or advertisement of:

Legal

Published in the following edition(s):
Daily Local News Classified: 7 Oct 2026, 14 Oct 2026, 21 Oct 2026

Principal Clerk, Daily Local News Classified

*Sworn to the subscribed before me this **21 Oct 2026.***

Notary Public, State of Pennsylvania
Acting in County of Montgomery

Commonwealth of Pennsylvania - Notary Seal
Maureen Schmid, Notary Public
Montgomery County
My Commission Expires March 31, 2029
Commission Number 1248132

Advertiser Name / ID: EAST MARLBOROUGH TOWNSHIP / 334637 - **Ad ID:** 156290-555299 - **PO:** - **Affidavit ID:** 65891

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UNRUH TURNER BURKE & FREES
ATTORNEYS AT LAW

RYAN M. JENNINGS
rjennings@utbf.com

October 5, 2026

***Via* E-mail: lawlibrary@chesco.org**

Chester County Law Library
201 W. Market Street, Suite 2400
West Chester, PA 19380-0989

Re: Proposed Ordinance - East Marlborough Township
- Earned Income Tax Ordinance

Dear Sir/Madam:

Enclosed for filing in the Chester County Law Library is a true and correct copy of the above-captioned proposed Ordinance which must be filed with your offices and be made available for public inspection prior to its adoption by the East Marlborough Township Board of Supervisors on Wednesday, November 4, 2026.

Should you have any questions, please do not hesitate to contact me. Thank you.

Very truly yours,

Ryan M. Jennings

RMJ/akf
Enclosure

cc: Neil Lovekin, Township Manager (*via* e-mail)

I, Ryan M. Jennings, Esquire, hereby certify that the attached document is a true and correct copy of the full text of the proposed Ordinance establishing and enacting an earned income tax and creating a new Ch. 410 of the East Marlborough Township Code, titled "Earned Income Tax".

UNRUH, TURNER, BURKE & FREES, P.C.

Date: October 5, 2026 By: _____

Ryan M. Jennings, Esquire
Solicitor, East Marlborough Township

UNRUH TURNER BURKE & FREES
ATTORNEYS AT LAW

RYAN M. JENNINGS
rjennings@utbf.com

October 5, 2026

***Via* E-Mail: legals@dailylocal.com**

Daily Local News
390 Eagleview Blvd.
Exton, PA 19341

Re: Proposed Ordinance - East Marlborough Township
- Earned Income Tax Ordinance

Dear Sir/Madam:

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Should you have any questions, please do not hesitate to contact me. Thank you.

Very truly yours,

Ryan M. Jennings

RMJ/akf
Enclosure – NOT FOR PUBLICATION

cc: Neil Lovekin, Township Manager (*via* e-mail)

I, Ryan M. Jennings, Esquire, hereby certify that the attached document is a true and correct copy of the full text of the proposed Ordinance establishing and enacting an earned income tax and creating a new Ch. 410 of the East Marlborough Township Code, titled "Earned Income Tax".

UNRUH, TURNER, BURKE & FREES, P.C.

Date: October 5, 2026 By: _____

Ryan M. Jennings, Esquire
Solicitor, East Marlborough Township