

**BOARD OF SUPERVISORS
LOWER SALFORD TOWNSHIP**

MONTGOMERY COUNTY, PENNSYLVANIA

ORDINANCE NO. 2026-01

“Earned Income Tax Increase for Open Space”

AN ORDINANCE OF THE LOWER SALFORD TOWNSHIP BOARD OF SUPERVISORS PROVIDING FOR A QUESTION TO BE PLACED BEFORE THE VOTERS OF LOWER SALFORD TOWNSHIP BY A REFERENDUM AT THE PRIMARY ELECTION ON MAY 19, 2026, ASKING WHETHER THE ELECTORS OF LOWER SALFORD TOWNSHIP FAVOR THE IMPOSITION OF AN ADDITIONAL EARNED INCOME TAX AT THE RATE OF ONE QUARTER OF ONE PERCENT (0.25%) BY LOWER SALFORD TOWNSHIP FOR THE PURPOSE OF ACQUIRING THE ALLEBACH PROPERTY (460 STOVER ROAD, HARLEYSVILLE) AND OTHER LANDS AND INTERESTS IN REAL PROPERTY FOR OPEN SPACE TO PROTECT THE TOWNSHIP’S FARMLAND, SCENIC VIEWS, HISTORIC SITES AND RURAL CHARACTER; TO PROTECT THE WOODLANDS, WETLANDS, AND THE SKIPACK AND PERKIOMEN CREEKS, AND THEIR TRIBUTARIES; TO ENHANCE AND CREATE COMMUNITY RECREATION OPPORTUNITIES; TO RETIRE INDEBTEDNESS AND TO PAY TRANSACTIONAL FEES INCIDENTAL TO SUCH ACQUISITIONS; TO PAY OTHER EXPENSES FOR THE PREPARATION OF RESOURCE, RECREATION, OR LAND USE PLANS RELATED TO SUCH ACQUISITIONS; AND TO FINANCE THE EXPENDITURE OF UP TO 25% OF ANNUAL REVENUE FOR THE DEVELOPMENT, IMPROVEMENT, DESIGN, ENGINEERING, AND MAINTENANCE OF LAND ACQUIRED FOR AN OPEN SPACE BENEFIT OR BENEFITS; THE BALLOT QUESTION BEING AUTHORIZED BY ACT 153 OF 1996, 32 P.S. §§ 5001, *ET SEQ.* AS AMENDED.

WHEREAS, Lower Salford Township (“Township”) is a municipality organized and existing under the Second Class Township Code of the Commonwealth of Pennsylvania, 53 P.S. §§ 65101, *et seq.*; and

WHEREAS, the Second Class Township Code provides that the Board of Supervisors (“Board”) may adopt ordinances in which general or specific powers of the Township may be exercised, and, by the enactment of subsequent ordinances, the Board of Supervisors may amend, repeal, or revise existing ordinances (53 P.S. § 66601); and

WHEREAS, the Township is authorized to acquire interest in open space for the purpose of protecting and conserving, among other things, the Township’s (1) rural character, (2) natural features, and (3) recreation lands, pursuant to the provisions of the Open Space Lands Acquisition and Preservation Act, 32 P.S. §§ 5001 *et seq.* (the “Open Space Act”); and

WHEREAS, the Township is authorized by the Open Space Act to place a ballot question before the electors of Lower Salford 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 and in accordance with the Open Space Act; and

WHEREAS, the Board of Supervisors of Lower Salford Township (the “Board”) has determined that the acquisition, preservation, and conservation of open space lands and benefits, as described and set forth herein and in the Open Space Act, is in the best interest of the residents of the Township; and

WHEREAS, the Board, therefore, seeks to authorized a referendum to be conducted during the May 2026 primary election for the registered voters of the Township to vote whether they favor the imposition of an increase in the Township Earned Income Tax in an amount of up to one quarter of one percent (0.25%) to be used by the Township to raise revenue for the purposes of securing open space benefits.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Lower Salford Township does hereby **ENACT** and **ORDAIN** as follows:

SECTION I. The referendum question, required by 32 P.S. § 5007.1, to be placed on the May 19, 2026 primary elections ballot shall be as follows:

“Do you favor the imposition of an additional Earned Income Tax at the rate of one quarter of one percent (0.25%) by Lower Salford Township for the purpose of acquiring the Allebach property (460 Stover Road, Harleysville) and other lands and interests in real property for open space to protect the Township's farmland, scenic views, historic sites, and rural character; to protect the woodlands, wetlands, and the Skippack and Perkiomen Creeks and their tributaries; to enhance and create community recreation opportunities; to retire indebtedness and to pay transactional fees incidental to such acquisitions; to pay other expenses for the preparation of resource, recreation, or land-use plans related to such acquisitions; and to finance the expenditure of up to 25% of annual revenue for the development, improvement, design, engineering, and maintenance of lands acquired for an open space benefit or benefits?”

YES or NO

SECTION II. The Secretary of Lower Salford Township, the Lower Salford Township Manager, and other appropriate officers of the Township are authorized to provide a true and correct copy of this Ordinance to the Board of Elections of Montgomery County, Pennsylvania upon enactment and to take any and all actions necessary to carry out the purposes of this Ordinance. The Board of Elections shall place this referendum on the ballot at the election on May 19, 2026.

SECTION III. The provisions of this Ordinance are intended to be severable, and if any section, sentence, clause, part or provision hereof shall be held illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance. It is hereby

declared to be the intent of the Board that this Ordinance would have been adopted even if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

SECTION IV. This Ordinance shall take effect and be in force from and after its approval as required by the law.

ORDAINED by the Board of Supervisors of Lower Salford Township, Montgomery County, Pennsylvania, this _____ day of _____, 2026.

LOWER SALFORD TOWNSHIP

By: _____
Name:
Title: Chairman

By: _____
Name:
Title: Vice Chairman

By: _____
Name:
Title: Supervisor

By: _____
Name:
Title: Supervisor

By: _____
Name:
Title: Supervisor

Attest: _____
Joseph S. Czajkowski, Secretary

NOTICE

NOTICE is hereby given that the Board of Supervisors of Lower Salford, at its public meeting on Monday, January 5, 2026 at 7:30 PM in the Township Building, 379 Main Street, Harleysville, Pennsylvania, will hold a public hearing on and could vote to adopt an ordinance entitled "Earned Income Tax Increase for Open Space" to place before the voters of Lower Salford Township by a referendum at the primary election on May 19, 2026, asking whether the electors of Lower Salford Township favor the imposition of an additional Earned Income Tax at the rate of one quarter of one percent (0.25%) by Lower Salford Township for the purpose of acquiring the Allebach property (460 Stover Road, Harleysville) and other lands and interests in real property for open space to protect the Township's farmland, scenic views, historic sites, and rural character; to protect the woodlands, wetlands, and the Skippack and Perkiomen Creeks and their tributaries; to enhance and create community recreation opportunities; retire indebtedness and to pay transactional fees incidental to such acquisitions; to pay other expenses for the preparation of resource, recreation, or land-use plans related to such acquisitions; and to finance the expenditure of up to 25% of annual revenue for the development, improvement, design, engineering, and maintenance of lands acquired for an open space benefit or benefits; the ballot question being authorized by Act 153 of 1996, 32 P.S. §§ 5001 *et seq.*, as amended.

Copies of the full text of the proposed Ordinance are available for examination during normal business hours at the Offices of Montgomery News, 307 Derstine Avenue, Lansdale, Pennsylvania 19446, the Montgomery County Law Library, Court House, Norristown, Pennsylvania 19401, and the Lower Salford Township Building, 379 Main Street, Harleysville,

Pennsylvania 19438 where a copy of the proposed Ordinance may be obtained for a charge not greater than the cost thereof.

**ANDREW R. FREIMUTH, ESQUIRE
WISLER PEARLSTINE, LLP**

Solicitor for Lower Salford Township