Council of the City of DuBois, Pennsylvania
Session 2026

ORDINANCE 2026-018

December 16, 2026

AN ORDINANCE LEVYING AND ASSESSING REAL ESTATE TAXES FOR GENERAL GOVERNMENT, DEBT, LIBRARY, AND RECREATION PURPOSES FOR THE 2027 TAX YEAR; LEVYING AND REAUTHORIZING CERTAIN OTHER LOCAL TAXES INCLUDING THE EARNED INCOME TAX, REAL ESTATE TRANSFER TAX, AND LOCAL SERVICES TAX; PROVIDING FOR DISCOUNTS, PENALTIES, COLLECTION, AND ADMINISTRATION; PROVIDING FOR REPEAL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of DuBois desires to levy and reauthorize all municipal real estate and other local taxes for the 2027 tax year in a single ordinance to ensure continuity of taxing authority.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the City Council of the City of DuBois, Clearfield County, Pennsylvania, the following:

SECTION 1. LEVY OF REAL ESTATE TAXES FOR 2027.

A real estate tax is hereby levied and assessed on all taxable real property within the City of DuBois subject to taxation for the 2027 tax year (January 1, 2027 through December 31, 2027) in the total amount of thirteen (13.000) mills, allocated for the following purposes:

- General Government Purposes: 11.340 mills
- Debt Purposes, including Bond Sinking Fund: 0.820 mills
- Library Purposes: 0.500 mills
- Recreation Purposes: 0.340 mills

SECTION 2. RATE OF TAXATION.

The rate of taxation imposed by this Ordinance shall be Thirteen Dollars ($13.00) on each One Thousand Dollars ($1,000.00) of assessed valuation of taxable real property.

SECTION 3. OTHER LOCAL TAXES (ACT 511).

For the 2027 calendar year, the following local taxes are hereby levied, reauthorized, and continued within the City of DuBois in accordance with the Pennsylvania Local Tax Enabling Act and other applicable law:

1. Earned Income Tax (EIT): A tax at the rate of 0.5% (one-half of one percent) on earned income.
2. Real Estate Transfer Tax (RETT): A tax at the rate of 0.5% (one-half of one percent) upon the transfer of real property.
3. Local Services Tax (LST): A tax in the amount of Fifty-Two Dollars ($52.00) per year on each individual employed within the City of DuBois earning more than Twelve Thousand Dollars ($12,000.00) annually.

SECTION 4. DISCOUNTS, PENALTIES, AND INTEREST.

1. Real Estate Tax Discount. Taxpayers who pay City of DuBois real estate taxes within two (2) months after the date of the tax notice shall be entitled to a two percent (2%) discount.
2. Real Estate Tax Delinquent Penalty. Taxpayers who fail to pay City of DuBois real estate taxes within four (4) months after the date of the tax notice shall be subject to a ten percent (10%) penalty, which shall be added and collected as provided by law.
3. Local Services Tax Interest and Penalty. If the Local Services Tax is not paid when due, interest at six percent (6%) shall accrue beginning on the due date, and a five percent (5%) penalty shall be added, together with costs of collection where applicable.

SECTION 5. ASSESSMENT, COLLECTION, AND ADMINISTRATION.

The tax duplicate for the real estate taxes levied herein shall be prepared and certified by the Clearfield County Board of Assessment Appeals and placed in the hands of the duly authorized tax collecting officer of the City of DuBois.

The City Manager, Finance Director, City Treasurer, Tax Collector, or their designees are authorized to take all actions necessary to administer and collect the taxes levied by this Ordinance in accordance with applicable law.

SECTION 6. REPEALER.

All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent of such inconsistency.

SECTION 7. SEVERABILITY.

If any provision of this Ordinance, or the application thereof to any person or circumstances, is held invalid, the remainder of this Ordinance and the application of such provision to other persons or circumstances shall not be affected hereby, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 8. EFFECTIVE DATE.

This Ordinance shall take effect January 1, 2027, and shall apply to the 2027 tax year.

ENACTED AND ORDAINED this 16th day of December, 2026, by the City Council of the City of DuBois, Clearfield County, Pennsylvania.

PASSED FINALLY: December 16, 2026 BY THE FOLLOWING VOTE:

YEAS: [ ]

NAYS: [ ]

_____
J. Barry Abbott, Mayor

ATTEST:

_____
Korbi Slocum, City Clerk

[SEAL]