## ORDINANCE NO. 2020 3

## AN ORDINANCE OF THE BOROUGH OF BENDERSVILLE, ADAMS COUNTY, PENNSYLVANIA,

## AUTHORIZING THE IMPOSITION, ASSESSMENT, LEVY, AND COLLECTION OF AN ANNUAL TAX DEDICATED FOR THE PURPOSES OF MAKING APPROPRIATIONS TO FIRE COMPANIES IN SUPPORT OF THE PROVISION OF FIRE PROTECTION SERVICES WITHIN THE BOROUGH OF BENDERSVILLE

**BE IT ENACTED AND ORDAINED** by the Borough Council of the Borough of Bendersville, Adams County, Pennsylvania, and it is hereby **ENACTED AND ORDAINED** by the authority of the same as follows:

**SECTION I:** This Ordinance shall be known and cited as the "Borough of Bendersville Fire Protection Services Appropriations Tax Ordinance".

SECTION II: This Ordinance is enacted under authority of the Borough Code, Act of May 17, 2012, P.L. 262, No. 43, Section 158 (53 P.S. § 46302 (a)(6)).

## **SECTION III:**

- A. The purpose of the tax authorized and implemented by this Ordinance is for the purchase of fire engines, fire apparatus and fire hose for the use of the borough or for assisting any fire company in the borough in the purchase, renewal or repair of any of its fire engines, fire apparatus or fire hose, for the purpose of making appropriations to fire companies both within and without the borough and of contracting with adjacent municipalities or volunteer fire companies in adjacent municipalities for fire protection, for the training of fire personnel and payments to fire training schools and centers or for the purchase of land upon which to erect a firehouse, or for the erection and maintenance of a firehouse or fire training school and center, and for all other lawful purposes as may be specified for such tax from time to time by the laws of the Commonwealth of Pennsylvania;
- B. For the purposes set forth above, a dedicated tax not exceeding three (3) mills may be levied on all real estate located, either in whole or in part, within the Borough of Bendersville and to include, without limitation or reservation, all real estate as is subject to taxation for general Borough purposes as may exist currently or which may be so subject to taxation in the future. The actual rate of this dedicated fire protection services appropriations tax for the year 2021 shall be .25 mills and shall remain the same from year to year thereafter until

increased by the Borough Council and duly advertised as an increase in the annual Borough tax ordinance for that fiscal year. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by the Borough of Bendersville.

SECTION IV: The Borough shall give notice of tax liability to all persons, individuals or legal entities who own real estate against which this tax is levied at the same time and in the same manner as notice of tax liability is given with respect to real estate taxation for general Borough purposes. The notice of tax liability shall appear on the same tax bill on which notice of real estate taxation for general Borough purposes appears.

<u>SECTION V:</u> The entry of the fire protection services appropriations tax in the tax duplicate and issuance of said duplicate to the Tax Collector shall constitute the Tax Collector's warrant for the collection of said tax levied and assessed.

**SECTION VI:** The fire protection services appropriations tax shall be collected by the Borough Tax Collector in the same manner and at the same time or times as the tax levied against real estate for general Borough purposes.

SECTION VII: The Borough Tax Collector shall keep an accurate account of all fire protection services appropriations taxes collected by authority of this Ordinance and shall mark the same "paid" on each duplicate and the date on which payment was made. The Borough Tax Collector shall transmit said taxes so collected to the Treasurer of the borough by separate statement, at the same time as other taxes are remitted or required to be remitted to the Borough. It shall be the duty and responsibility of the Treasurer to ensure that the taxes so collected are applied only for the purposes for which they are levied and collected pursuant to the terms of this Ordinance.

SECTION VIII: Payment of the fire tax shall be subject to the discount, par, and penalty provisions as provided for payment of the other Borough taxes.

SECTION IX: The fire protection services appropriations tax may be levied in accordance with the term of this Ordinance for fiscal year 2021 and shall be considered assessed at the same time or times as the tax levied against real estate by the Borough for general Borough purposes. The fire protection service appropriations tax shall continue on a calendar year basis thereafter without annual reenactment of this Ordinance unless the initial rate of .25 mills is increased and by inclusion of the same in the annual Borough tax ordinance for each year.

SECTION X: The Borough shall be authorized to enter into written agreements and memoranda of understanding with any fire company which receives appropriations from the Borough generated from the tax revenues collected pursuant to this Ordinance in order to provide an accountability process for the use of such appropriations and to assist the Borough in its annual budget process so that it may budget responsibility and levy the tax accordingly.

Such agreements or memoranda of understanding may require any fire company which is the recipient of appropriations to timely file with the Borough budget and financial reports and any such other reports or supporting documentation relative to the use or proposed use of appropriated funds.

**SECTION XI:** Any ordinance or resolution, or any portion of any ordinance or resolution, which is inconsistent with the contents of the present ordinance shall be, and the same is hereby, repealed insofar as the same is affected by or inconsistent with the provisions of the present Ordinance.

**SECTION XII:** This Ordinance shall be effective as of January 1, 2021, for and during the fiscal year 2021.

ENACTED AND ORDAINED into an Ordinance this 24th day of November 2020.

ATTEST:

BENDERSVILLE BOROUGH COUNCIL BOROUGH OF BENDERSVILLE, ADAMS COUNTY, PENNSYLVANIA

Borough Secretary

Prociders

(SEAL)

APPROVED, this this 24th day of November, 2020.

Mayor