

ORDINANCE NO. 4-2023

FIRE & AMBULANCE TAX

NOW, THEREFORE, BE IT AND IT IS HEREBY ENACTED AND ORDAINED by Pennsburg Borough Council, Montgomery County, Pennsylvania, and it is hereby enacted and ordained by the authority of same as follows:

1. **Establishment of Tax:**

The Council of Pennsburg does hereby Ordain, pursuant to the authority given to it by the Legislator of the Commonwealth of Pennsylvania, an annual tax for the purpose of obtaining funds for appropriations and/or contracts with a volunteer fire company servicing the Borough and for ambulance services serving the Borough.

When effective, said tax shall be for the calendar year 2024 and shall automatically continue in future years.

2. **Tax Collector:**

The duly elected, appointed, designated, or established Tax Collector for the Borough of Pennsburg, Montgomery County, Pennsylvania.

3. **Tax Rate Assessment for Fire Protection:**

The Tax Rate for calendar year 2024 and future years, unless amended by Resolution of the Board, shall be in the amount of .75 mils imposable on each and every property within the Borough as said properties are assessed by the Montgomery County Tax Assessment Office for purposes of fire protection.

4. **Tax Rate Assessment for Ambulance Services:**

The tax rate for calendar year 2024 and future years, unless amended by Resolution of the Board, shall be in the amount of .25 mils imposable on each and every property within the Borough as said properties are assessed by the Montgomery County Tax Assessment Office for ambulance services.

5. **Tax Year:**

The tax year is defined as the period from January 1 through December 31 in any year; a calendar year.

6. **Notice:**

The Borough shall give notice of tax liability to all persons 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.

7. **Collection of Tax:**

The tax shall be collected by the Tax Collector in the same manner and at the same time or times as the tax levied against real estate for general Borough purposes. The Tax Collector shall keep an accurate account of all taxes collected by authority of this Ordinance and shall mark the same "paid". The Tax Collector shall transmit said taxes so collected to the Treasurer of the Borough by separate statement.

8. **Discount:**

Any person required to pay this Tax shall be entitled to a discount of two (2%) percent for the amount of such tax upon making payment of the whole amount due between March 1 and April 30 of the tax year when such tax payment is due. All such

persons who shall fail to make payment of said tax charged by June 20 for the tax year when such tax payment is due, shall be charged a penalty of ten (10%) percent, which penalty shall be added to the tax amount due by the Tax Collector and shall be collected by the Tax Collector.

In the event that any tax due under this Article remains due and unpaid sixty (60) days after the penalty date established, the Tax Collector may sue for the recovery of such tax due and unpaid under this Article, together with any penalty and interest thereon. Where suit is brought for recovery of this tax, the person or entity liable therefor shall, in addition to the tax, interest, and penalties, be responsible and liable for all costs of collection and prosecution.

9. Severability:

If any section, paragraph, subsection, clause, or provision of this Ordinance shall be declared invalid or unconstitutional by a Court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part thereof other than that portion specifically declared invalid.

ENACTED and ORDAINED this 12th day of December, 2023.

PENNSBURG BOROUGH COUNCIL

BY: Miane L. Stevens
President

ATTEST: Dani M. Deitz
Secretary

APPROVED THIS 12th day of
December, 2023.

Charles Steffy
Mayor