

**BOROUGH OF SHARPSBURG
ORDINANCE NO. 24-02**

**AN ORDINANCE OF THE BOROUGH OF SHARPSBURG, ALLEGHENY COUNTY,
COMMONWEALTH OF PENNSYLVANIA, ADOPTING A FIRE/EMERGENCY
MEDICAL SERVICES/POLICE TAX.**

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, by the Council of the Borough of Sharpsburg, Allegheny County, Commonwealth of Pennsylvania, that a Fire/Emergency Medical Services/Police Tax is hereby enacted as follows:

SECTION 1: STATUTORY AUTHORITY.

This tax is levied under authority of 53 P.S. § 46302(a)(6) of the Pennsylvania Borough Code and pursuant to the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257,^{III} as amended.

SECTION 2: IMPOSITION OF TAX; EFFECTIVE DATE.

- A. A tax is hereby levied and imposed annually for:
1. The purchase of fire engines, fire equipment and fire hose, emergency medical services vehicles and equipment, and police vehicles and equipment for the use of the Borough;
 2. For assisting the fire company, emergency medical services company, and police department in the Borough in the purchase, renewal or repair of any of its vehicles or equipment;
 3. For the purpose of making appropriations to the fire company, emergency medical services company and police department within the Borough
 4. For the training of fire, emergency medical services or police personnel;
 5. For the purchase of land upon which to erect a firehouse, emergency medical services building, or police department building;
 6. For the erection, expansion and maintenance of a firehouse, emergency medical services building, or police department building; and
 7. For general use of the fire company, emergency medical services company and/or police department as specifically approved by Borough Council.
- B. If an annual tax for the purposes specified in the prior paragraph is proposed to be set at a level higher than three mills, the question shall be submitted to the voters of the Borough, and the County Board of Elections shall frame the question in accordance with the election laws of the commonwealth for submission to the voters of the Borough.
- C. The fire/emergency medical services/police tax shall be levied on the dollar on the valuation assessed for county purposes, as now is or may be provided by law. No action on the part of the Borough fixing the tax rate for any year at a mill rate need include a statement expressing the rate of taxation in dollars and cents on each \$100 of assessed valuation of taxable property.
- D. The fire/emergency medical services/police tax millage rate shall be set forth in the Borough's annual tax ordinance, and the tax shall become effective January 1, 2024. This article shall continue in force hereafter without annual reenactment.

SECTION 3: SEPARATE FUND.

The proceeds collected from the tax shall be kept in a separate fund and shall be used only for the purposes specified in the prior section.

SECTION 4: COLLECTION OF TAX; PENALTIES.

The tax shall be collected in the same fashion and by the same entity responsible for collecting the Borough's general Borough purposes tax levy. In addition, the penalty and enforcement provisions adopted and used with regard to the Borough's general Borough purpose tax levy are adopted for purposes of the fire/emergency medical services/police tax and are incorporated by reference as though set forth in full herein.

SECTION 5: NOTICE OF TERMINATION OF TAX.

If Borough Council decides that it wishes to terminate the tax, Borough Council shall give all affected agencies located within the Borough one year's notice of the effective date of the termination of the tax. This notice from the Borough shall be in writing and mailed via registered mail, return receipt requested.

SECTION 6: RULES AND REGULATIONS.

The Borough, by and through Borough Council, may promulgate and enforce reasonable rules and regulations for the interpretation, collection, distribution and enforcement of the tax.

SECTION 7: SEVERABILITY.

If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such holding shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are declared severable.

SECTION 8: REPEALER.

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

SECTION 9: EFFECTIVE DATE.

This Ordinance shall become immediately effective upon the date of execution.


ORDAINED AND ENACTED into law this 28th day of March, 2024.

ATTEST:

BOROUGH OF SHARPSBURG



Borough Secretary



President of Council

EXAMINED AND APPROVED this 28 day of March, 2024.



Mayor