

MARIETTA BOROUGH

Lancaster County, Pennsylvania

ORDINANCE NO. 2017-06

AN ORDINANCE TO AMEND CHAPTER 310 OF THE CODE OF THE BOROUGH OF MARIETTA, PENNSYLVANIA BY ADOPTING A FIRE TAX AND RELATED RESTRICTIONS AND REGULATIONS.

BE IT AND IT IS HEREBY ORDAINED AND ENACTED, by and through Borough Council of the Borough of Marietta, Lancaster County, Pennsylvania and pursuant to Section 46302(a)(6) of the Borough Code, 53 P.S. §46302(a)(6), that Chapter 310 of the Code of the Borough of Marietta is amended by adding the following provisions:

Article V

310-43 **Short Title.**

This Article shall be known as the “Marietta Borough Fire Tax Ordinance”.

310-44 **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, 1695, P.L. 1257, as amended.

310-45 **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 for the use of the Borough, (2) for assisting the fire company in the Borough in the purchase, renewal or repair of any of its fire engines, fire equipment or fire hose, (3) for the purpose of making appropriations to the fire company within the Borough, (4) for the training of fire personnel, (5) for the purchase of land upon which to erect a fire house, (6) for the erection, expansion and maintenance of a firehouse and (7) for general use of the fire company 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 (3.0) 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 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 one hundred dollars (\$100) of assessed valuation of taxable property.

D. The fire tax millage rate shall be set forth in the Borough's annual tax ordinance and the fire tax shall become effective January 1, 2018. This Article shall continue in force hereafter without annual reenactment.

310-46 Separate Fund.

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

310-47 Collection of Tax; Penalties.

The fire 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 and tax levy are adopted for purposes of the fire tax and are incorporated by reference as though set forth in full herein.

310-48 Notice of Termination of Fire Tax.

If Borough Council decides that it wishes to terminate the fire tax, Borough Council shall give all fire companies located within the Borough one (1) year's notice of the effective date of the termination of the fire tax. This notice from the Borough shall be in writing and mailed via registered mail, return receipt requested.

310-49 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.

All existing provisions and articles of Chapter 310 remain in full force and effect.

The provisions of this Ordinance are severable, and if any section, sentence, clause, part or provision hereby shall be held to be illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision shall not effect or impair the remaining sections, sentences, clauses, parts or provisions of the Ordinance. It is hereby declared to be the intent of the members of Borough Council that this Ordinance would have been enacted if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

This Ordinance shall take effect and be in full force and effect from and after its approval date as required by law.

DULY ENACTED AND ORDAINED as an ordinance of the Borough of Marietta, County of Lancaster, Commonwealth of Pennsylvania by the Borough Council this _____ day of _____, 2017, in a lawful session duly assembled.

BOROUGH OF MARIETTA

By: _____
Bridey Hannold, President
Marietta Borough Council

Attest: _____
Sharon Bradnick, Secretary

APPROVED as an Ordinance this _____ day of _____, 2017.

Ray Vegso, Mayor
Marietta Borough