

**TOWNSHIP OF LEHIGH
ORDINANCE NO. 2023-8**

AN ORDINANCE OF THE TOWNSHIP OF LEHIGH, NORTHAMPTON COUNTY, PENNSYLVANIA, ESTABLISHING A SPECIAL PURPOSE LEVY PURSUANT TO SECTION 3205(4) OF THE SECOND CLASS TOWNSHIP CODE, WHICH SHALL BE KNOWN AS THE FIRE PROTECTION SERVICES TAX, TO FUND FIRE PROTECTION SERVICES IN THE TOWNSHIP; PROVIDING FOR THE SEVERABILITY OF PARTS OF THIS ORDINANCE DEEMED TO BE INVALID; REPEALING ORDINANCES, RESOLUTIONS, OR PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Lehigh Township is a Second Class Township in the Commonwealth of Pennsylvania, and is responsible under state law to financially support fire protection services in the municipality; and

WHEREAS, Section 3205(4) the Second Class Township Code (the "Code") authorizes the Township to establish a special purpose levy, in the same manner and form as the general purpose levy, to fund fire protection services in the municipality; and

WHEREAS, the Township desires to establish the special purpose levy, which shall be known as the Fire Protection Services Tax, to fund fire protection services, including the purchase of large fire apparatus: engine, tanker, aerial and rescue trucks, vehicle insurance, worker's compensation insurance, and fuel expense for the use of the Township or assisting any fire company in the Township in the renewal or repair of any of its fire apparatus or fire related equipment, and alternatively, contracting with adjacent municipalities or volunteer fire companies in adjacent municipalities for fire protection, as allowed under Section 3205(4) of the Second Class Township; and

WHEREAS, the Township believes that the special purpose levy is warranted to ensure continued high quality fire protection services in the municipality and promotes the health, safety and welfare of its residents.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, by the Board of Supervisors of the Township of Lehigh, Northampton County, Pennsylvania, in lawful fashion duly assembled, as follows:

SECTION 1: TITLE

This Ordinance shall be known as the "Lehigh Township Fire Protection Services Tax Ordinance."

SECTION 2: AUTHORITY

This Ordinance is enacted under authority of Section 3205(4) of the Second Class Township Code (53 P.S. § 68205(4)).

SECTION 3: PURPOSE AND LEVY

- A The purpose of the special purpose levy authorized and enacted by this Ordinance is for the purchase of large fire apparatus: engine, tanker, aerial and rescue trucks, vehicle insurance, worker’s compensation insurance, and fuel expense for the use of the Township or assisting any fire company in the Township in the renewal or repair of any of its fire apparatus or fire related equipment, and alternatively, contracting with adjacent municipalities or volunteer fire companies in adjacent municipalities for fire protection.

- B. For the purposes set forth above, a dedicated tax not exceeding three mills as authorized by the Second Class Township Code Section- 3205(4) is hereby levied on all real estate located, either in whole or in part, within Lehigh Township and to include, without limitation or reservation, all real estate, exempt and non-exempt, as is subject to taxation for general Township purposes as may exist currently or which may be so subject to taxation in the future. The rate of this dedicated fire protection services tax shall be set forth in the annual Township tax resolution for fiscal year 2024 and shall thereafter be set for each year in the annual Township tax resolution for that fiscal year. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by Lehigh Township.

SECTION 4: NOTICE OF TAX LIABILITY

The Township 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 Township purposes. The notice of tax liability shall appear on the same tax bill on which notice of real estate taxation for general Township purposes appears.

SECTION 5: DUPLICATE CONSTITUTES WARRANT FOR COLLECTION

The entry of the fire protection services tax in the tax duplicate and issuance of said duplicate to the Township Tax Collector shall constitute the Tax Collector's warrant for the collection of said tax levied and assessed.

SECTION 6: COLLECTION BY THE TOWNSHIP TAX COLLECTOR

The fire protection services 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 Township purposes.

SECTION 7: TAX COLLECTOR'S ACCOUNTS AND RECORDS; REMITTANCE OF TAXES COLLECTED

The Tax Collector shall keep an accurate account of all fire protection services 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 Tax Collector shall transmit said taxes so collected to the Treasurer of the Township by separate statement, at the same time as other taxes are remitted or required to be remitted to the Township. 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 article.

SECTION 8: DISCOUNT; VIOLATIONS AND PENALTIES

- A Any person required to pay the fire protection services tax shall be entitled to a discount in the same manner and amount as may be applicable to the tax levied against the real estate of said person for general Township purposes for the tax year when such tax payment is due. All such persons who shall fail to make payment of the fire protection services tax by the date when the tax levied against the real estate of said person for general Township purposes is due, shall be charged a penalty in the same manner and amount as may be applicable for failure to timely pay the tax for general Township purposes, which penalty shall be added to the tax amount due by the Tax Collector and shall be collected by the Tax Collector.

- B. In the event that any tax due under this Ordinance remains due and unpaid one hundred eighty days after the penalty date established, the Tax Collector shall initiate proceeding for the collections of such tax due and unpaid under this Ordinance, together with any penalty and interest thereon. The person liable therefor shall, in addition to the tax, interest and penalties, be responsible and liable for all costs of collection and prosecution.

SECTION 9: FIRST YEAR OF TAX LEVY; CONTINUATION

The fire protection services tax may be levied in accordance with the terms of this Ordinance for the fiscal year 2024 and shall be considered assessed at the same time or times as the tax levied against real estate by the Township for general Township purposes. The fire protection service tax shall continue on a calendar-year basis thereafter without annual reenactment of this Ordinance and by inclusion of the same in the annual Township tax ordinance or resolution for each year.

SECTION 10: AUTHORITY TO ENTER INTO AGREEMENTS WITH FIRE COMPANIES

The Township shall be authorized to enter into written agreements and memoranda of understanding with any fire company which receives appropriations from the Township generated from the tax revenues collected pursuant to this Ordinance in order to provide an

