



BOROUGH OF TARENTUM

Allegheny County, Pennsylvania



ORDINANCE #24-8

AN ORDINANCE OF THE BOROUGH OF TARENTUM, ALLEGHENY COUNTY, PENNSYLVANIA, AMENDING THE BOROUGH'S TAX ORDINANCE TO ESTABLISH A SPECIAL FIRE EQUIPMENT AND APPARATUS TAX TO PROVIDE FUNDS FOR THE PURCHASE, MAINTENANCE, AND UPGRADING OF FIRE-FIGHTING EQUIPMENT AND APPARATUS.

WHEREAS, the Borough of Tarentum recognizes the need to maintain and upgrade fire-fighting equipment and apparatus to ensure the safety and well-being of its residents; and

WHEREAS, the Borough is authorized under the 8 Pa. C.S. Section 1302(a)(6), to levy taxes for fire protection services, including the purchase and maintenance of fire engines, apparatus, and other fire-fighting equipment; and

WHEREAS, the Borough Council of Tarentum has determined that a dedicated source of revenue is needed to ensure the continued purchase, maintenance, and upgrading of fire engines, fire-fighting equipment and apparatus for the Borough's fire services; and

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

SECTION 1: Title

This ordinance shall be known and may be cited as the "Borough of Tarentum Fire Equipment and Apparatus Tax Ordinance."

SECTION 2: Authority

This ordinance is adopted pursuant to Section 1302(a)(6) and 8 Pa. C.S. Section 1302.

SECTION 3: Declaration of Policy

It is hereby declared that the purpose of this ordinance is to assess a dedicated fire equipment and apparatus tax upon real estate situated within the Borough of Tarentum, Allegheny County, for the purposes of funding the purchase, maintenance, and upgrade of fire-fighting apparatus, equipment, and related fire protection services for the volunteer fire companies servicing the Borough. The Borough Council recognizes the need to ensure the financial sustainability of these volunteer organizations to maintain public safety in the community.

SECTION 4: Definitions

For the purpose of this ordinance, the following terms shall have the meanings indicated:

- **BOROUGH:** Borough of Tarentum, Allegheny County, Pennsylvania.



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- **BOROUGH COUNCIL:** The Borough Council of the Borough of Tarentum, Allegheny County, Pennsylvania.
- **FIRE COMPANY:** Any and all volunteer fire companies within or serving the Borough of Tarentum, providing fire protection to residents, buildings, and real estate.
- **TAX COLLECTOR:** The person authorized to collect or receive real estate taxes for the Borough of Tarentum.
- **REAL ESTATE:** Any land, buildings, structures, and other immovable property within the Borough, as defined by Pennsylvania law.
- **TAX:** The fire equipment and apparatus tax levied pursuant to this ordinance.

SECTION 5: Levy of Tax

An annual fire equipment and apparatus tax shall be levied at a rate of 0.5 mills on each dollar of assessed value of taxable real estate within the Borough of Tarentum. This tax is in addition to other real estate taxes levied by the Borough and is specifically intended to purchase, maintain, and upgrade fire apparatus and equipment, as well as related fire protection services.

Additionally, the general Borough tax rate for the year 2024 shall be set at 5.48 mills on each dollar of assessed valuation of taxable real estate within the Borough of Tarentum.

SECTION 6: Collection of Tax

The Borough's Tax Collector shall collect the fire equipment and apparatus tax in the same manner as other real estate taxes. The tax liability shall be noted on the same tax bill as other real estate taxes, and failure to receive such notice shall not relieve any taxpayer from the payment of the tax levied.

SECTION 7: Establishment of Fire Protection Fund

All revenue generated from the fire equipment and apparatus tax shall be deposited into a separate account known as the Fire Protection Fund. The Borough shall use these funds solely for the purchase, maintenance, and repair of fire-fighting apparatus and equipment and for other fire protection-related purposes as allowed by Pennsylvania law.

SECTION 8: Disbursement of Funds

The Borough Council shall annually disburse funds from the Fire Protection Fund to the volunteer fire companies servicing the Borough of Tarentum. Disbursements shall be made on an equal basis unless otherwise decided by Borough Council based on demonstrated needs. These funds must be used for lawful purposes related to fire protection services, including but not limited to the purchase of new or used fire vehicles, equipment, and repairs.

SECTION 9: Agreements and Reporting

The Borough Council may enter into agreements with any volunteer fire company receiving funds under this ordinance to ensure accountability for the use of appropriated funds. Each fire company receiving funds must submit an annual report to the Borough, detailing all fire tax funds received and



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expended during the previous fiscal year, along with any supporting documentation. The report shall be submitted for the previous calendar year by March 1 of each year. Failure to submit the required report may result in the withholding of further disbursements until compliance is achieved.

SECTION 10: Discounts, Penalties, and Enforcement

Taxpayers paying the fire equipment and apparatus tax within two months of the date of the tax notice shall be entitled to a 2% discount. Any taxpayer failing to pay the tax within four months of the tax notice shall incur a 10% penalty. The Tax Collector is authorized to collect such penalties, and unpaid taxes may result in liens or other legal actions as provided by law.

SECTION 11: Severability

If any provision of this ordinance is declared invalid by a court of competent jurisdiction, such decision shall not affect the remaining provisions of this ordinance, which shall continue in full force and effect.

SECTION 12: Repealer

All ordinances or parts of ordinances conflicting with this ordinance are hereby repealed to the extent of such conflict.

SECTION 13: Effective Date

This ordinance shall take effect immediately upon enactment and shall remain in effect until repealed or amended by action of the Borough Council.

Dwight D. Boddorf, Borough Manager

Scott Dadowski, President of Council

EXAMINED AND APPROVED by me this 10th day of December, 2024.

Eric Dee, Esq., Solicitor

Bob Lang, Mayor