BOROUGH OF TARENTUM

Allegheny County, Pennsylvania

ORDINANCE #26-10

AN ORDINANCE OF THE BOROUGH OF TARENTUM, ALLEGHENY COUNTY, PENNSYLVANIA, ESTABLISHING THE REAL ESTATE TAX RATES FOR THE FISCAL YEAR 2027; INCREASING THE GENERAL BOROUGH REAL ESTATE TAX RATE FROM 5.48 MILLS TO 6.98 MILLS; MAINTAINING THE EXISTING FIRE EQUIPMENT AND APPARATUS TAX AT 0.50 MILLS; PROVIDING FOR THE COLLECTION OF SUCH TAXES; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Borough of Tarentum is a municipal corporation organized and existing under the laws of the Commonwealth of Pennsylvania; and

WHEREAS, pursuant to Section 1302 of the Pennsylvania Borough Code, 8 Pa. C.S. § 1302, Borough Council is authorized to levy taxes upon taxable real estate within the Borough for general municipal purposes and other purposes authorized by law; and

WHEREAS, pursuant to Section 1310.1 of the Pennsylvania Borough Code, 8 Pa. C.S. § 1310.1, an increase in the municipal real estate tax rate must be enacted by ordinance; and

WHEREAS, Borough Council has determined that an increase in the general real estate tax rate is necessary to provide adequate funding for municipal operations, public services, infrastructure maintenance, and other lawful Borough purposes during fiscal year 2027; and

WHEREAS, the Borough's existing general-purpose real estate tax rate is 5.48 mills, and Borough Council desires to increase said rate by 1.50 mills to 6.98 mills for fiscal year 2027; and

WHEREAS, the Borough previously established a dedicated Fire Equipment and Apparatus Tax of 0.50 mills pursuant to Section 1302(a)(6) of the Pennsylvania Borough Code, and Borough Council intends to maintain said tax without modification;

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. General Borough Real Estate Tax Levy

For the fiscal year commencing January 1, 2027, and ending December 31, 2027, there is hereby levied upon all real property situated within the Borough of Tarentum and subject to municipal real estate taxation a tax for general Borough purposes at the rate of **6.98 mills** on each dollar of assessed valuation, equivalent to **$0.698 on each $100.00 of assessed valuation**.

This represents an increase of 1.50 mills from the previous general Borough real estate tax rate of 5.48 mills. Revenue generated from this levy shall be used for lawful general municipal purposes as authorized by the Pennsylvania Borough Code and appropriated through the Borough's annual budget.

SECTION 2. Fire Equipment and Apparatus Tax
The existing annual Fire Equipment and Apparatus Tax shall remain unchanged at the rate of 0.50 mills on each dollar of assessed valuation, equivalent to $0.050 on each $100.00 of assessed valuation.

The tax shall continue to be levied and administered pursuant to the Borough's existing Fire Equipment and Apparatus Tax Ordinance and Section 1302(a)(6) of the Pennsylvania Borough Code. All revenue derived from this tax shall continue to be deposited into the Borough's dedicated Fire Protection Fund and used only for purposes authorized by applicable law and the existing ordinance.

Nothing contained herein shall amend, repeal, or otherwise modify the existing provisions governing the administration, permitted expenditures, reporting requirements, or distribution of Fire Equipment and Apparatus Tax revenue.

SECTION 3. Total Real Estate Tax Levy
The combined municipal real estate tax levy for fiscal year 2027 shall be **7.48 mills**, consisting of:

- General Borough Real Estate Tax: 6.98 mills
- Fire Equipment and Apparatus Tax: 0.50 mills
- **Total Municipal Real Estate Tax: 7.48 mills**

The combined rate is equivalent to **$0.748 on each $100.00 of assessed valuation** of taxable real estate.

These rates apply only to taxes levied by the Borough of Tarentum and do not include taxes imposed by Allegheny County, the Highlands School District, or any other taxing authority.

SECTION 4. Assessment and Collection
All taxes levied pursuant to this Ordinance shall be assessed upon the valuation of taxable real estate as established for county taxation purposes, subject to applicable exemptions, exclusions, and adjustments authorized by Pennsylvania law.

The Borough's duly authorized Tax Collector shall collect such taxes in the manner prescribed by applicable law and existing Borough ordinances.

The general real estate tax and the Fire Equipment and Apparatus Tax may be reflected on the same annual real estate tax bill, provided that revenues from the respective levies are properly identified, accounted for, and deposited into their appropriate funds.

SECTION 5. Discounts, Penalties, and Delinquent Taxes
All real estate taxes levied pursuant to this Ordinance shall be subject to the applicable discount, face-value payment, penalty, and delinquent collection periods established by Pennsylvania law and the Borough's existing tax collection provisions.

The existing two percent (2%) discount for timely payment and ten percent (10%) penalty for late payment shall remain applicable in accordance with established collection procedures.

Any taxes remaining unpaid shall be subject to collection and enforcement as authorized by law.

SECTION 6. Preservation of Existing Fire Tax Ordinance
The provisions of the Borough's existing Fire Equipment and Apparatus Tax Ordinance shall remain in full force and effect, except to the extent that any prior reference to a general-purpose real estate tax rate conflicts with the general tax levy established herein for fiscal year 2027.

This Ordinance shall not be construed to alter the dedicated purpose, rate, or administration of the existing Fire Equipment and Apparatus Tax.

SECTION 7. Severability
If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, such determination shall not affect the validity of the remaining provisions, which shall remain in full force and effect.

SECTION 8. Repealer
All ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed solely to the extent of such inconsistency.

Nothing in this section shall repeal or diminish the Borough's existing Fire Equipment and Apparatus Tax or its associated requirements.

SECTION 9. Effective Date
This Ordinance shall become effective January 1, 2027, and the tax rates established herein shall apply to the fiscal year beginning January 1, 2027...

ENACTED AND ORDAINED by the Borough Council of the Borough of Tarentum, Allegheny County, Pennsylvania, this 8th day of December, 2026, in lawful session duly assembled.

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Dwight D. Boddorf, Borough Manager Scott Dadowski, President of Council

EXAMINED AND APPROVED by me this 8th day of December, 2026.

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Eric Dee, Esq., Solicitor

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Bob Lang, Mayor