

**GREENE TOWNSHIP FIRE TAX
ORDINANCE # 95**

ARTICLE I

GENERAL PROVISIONS

1.01 ADOPTION - AUTHORITY - TITLE:

The Board of Supervisors of Greene Township, Pike County hereby enacts and ordains the following Ordinance for the imposition and collection of a Fire Tax within the limits of Greene Township, Pike County. This Ordinance shall be known as and may be cited as the "Greene Township Fire Tax Ordinance".

1.02 JURISDICTION:

This Ordinance is adopted pursuant to the promulgations of the Second Class Township Code and also the Local Tax Enabling Act, 53 P. S. Section 6901 et seq. as amended.

1.03 DECLARATION OF POLICY:

It is hereby declared to be the purpose of this Ordinance to assess a fire tax upon real estate situated within Greene Township, Pike County, for purposes of funding some of the expenses of volunteer fire departments situated within the Township. The Board of Supervisors find that the volunteer fire departments are necessary for the protection of the community, residences and buildings situated therein, and that the escalating maintenance costs and equipment replacement costs require the imposition of a fire tax to assure the financial future of these volunteer organizations.

1.04 VALIDITY AND SEVERABILITY:

If any article, section or provision of this Ordinance shall be declared unconstitutional or invalid by a court of competent jurisdiction, such decision or finding shall not affect the validity of this Ordinance as a whole or any part thereof other than the part so decided or found to be unconstitutional or invalid.

1.05 EFFECTIVE DATE:

This Ordinance shall become effective five (5) days after the date of enactment.

1.06 DEFINITIONS AND INTERPRETATION:

Unless otherwise expressly stated, the following terms for the purpose of this Ordinance shall have the meaning herein indicated.

TOWNSHIP:

Greene Township, Pike County

TAX COLLECTOR:

The person elected or appointed to collect or receive real estate taxes for Greene Township, Pike County, Pennsylvania.

VOLUNTEER FIRE DEPARTMENTS:

Organized not for profit fire departments that service the community of Greene Township, Pike County, with fire protection of its residents, buildings and real estate within its jurisdiction.

1.07 LEVY:

A Fire Tax of one-half (1/2) mill is hereby levied and assessed on each dollar of assessed value upon parcels of real estate within the limits of Greene Township, Pike County, Pennsylvania, which said tax shall be in an addition to any other real estate taxes levied and assessed by Greene Township pursuant to the laws of the Commonwealth of Pennsylvania. The Fire Tax is levied and assessed for the purposes of assisting volunteer fire companies servicing Greene Township, Pike County with vehicle, fire apparatus and safety equipment purchases and repairs as more specifically promulgated in this Ordinance.

1.08 TAX COLLECTION:

Said tax shall be collected by the duly elected or appointed Tax Collector of Greene Township in the same manner and at the same time or times as other real estate taxes are collected for the Township.

1.09 BOND:

The Tax Collector shall give bond secured and conditioned for the collection accounting for, and paying over such taxes in the same manner as provided by law for other Township taxes.

1.10 WARRANT FOR COLLECTION:

The entry of said Fire Tax in the tax duplicate and issuance of said duplicate to the Tax Collector shall constitute his warrant for the collection of the Fire Tax hereby levied and assessed. Such warrant shall remain in force until the complete settlement of all taxes in such duplicate as provided by the Local Tax Enabling Act (Act 511, 1965), as amended and supplemented.

1.11 EXPENSES:

The expenses of the collection of the Fire Tax hereby levied and assessed shall be paid and allowed as provided in the aforesaid Local Tax Enabling Act (Act 511, 1965), as amended and supplemented. The Tax Collector, as compensation for the collection of said Fire Taxes, shall receive the same commission as fixed by the Greene Township for the collection of the other Township taxes.

1.12 TAX NOTICE:

The Tax Collector shall give notice of the amount of the Fire Tax hereby levied and assessed to every taxable parcel as it appears on the tax duplicate at the same time and in the same manner as provided by the Local Tax Enabling Act (Act 511, 1965), as amended and supplemented. Failure to receive such notice shall not relieve any taxpayer from the payment of the tax hereby levied and assessed and such taxpayer shall be charged with the said tax as though he had received notice.

1.13 MONIES COLLECTED REMITTED TO TREASURER:

The Tax Collector shall keep a correct amount of all monies collected by him under the authority of this Part. Upon collection from a taxable person, he shall mark "paid" on each duplicated at the name of such person and the date on which the payment was made. the Tax Collector shall remit said taxes to the Treasurer of Greene Township by a separate statement at the same time as other taxes are remitted to the said Treasurer.

1.14 DISCOUNTS; PENALTIES:

All taxpayers subject to the payment of the Fire Tax hereby levied and assessed shall be entitled to a discount of two (2%) percent from the amount of such tax upon making payment of the whole amount thereof within two (2) months after the date of the tax notice. All taxpayers who shall fail to make payment of the Fire Tax charged against them for four (4) months after the date of the tax notice shall be charged a penalty of five (5%) percent, which penalty shall be added to the taxes by the Tax Collector and be collected by him.

1.15 DISBURSEMENT AND USAGE OF FIRE TAX FUNDS COLLECTED:

The Board of Supervisors of Greene Township shall on an annual basis disburse all Fire Taxes remitted to the Township Secretary by the Tax Collector to each volunteer fire company on an equal basis which shall be deposited into a separate account at a Federal Insured Banking Institution for the sole purpose of funding the following expenditures:

- A. Purchase of new or used vehicle equipment, fire apparatus and safety equipment
- B. The maintenance and repair of company fire trucks, tank trucks and fire apparatus.

1.16 ANNUAL REPORTING BY EACH VOLUNTEER FIRE DEPARTMENT:

On an annual basis on or before the first day of March of year following the receipt of fire tax funds disbursed and received during the preceding calendar year, the volunteer fire companies, by and through their officers, shall submit to the Greene Township Auditors or contracted certified public accountant, and a copy to the Board of Supervisors of Greene Township, a written accounting of all Fire Tax Funds received and disbursed during the preceding calendar year. The accounting shall include but not be limited to the identification of the Banking Institution and account number of the account containing the Fire Tax Funds, the date and amount of all expenditures, the identification of all equipment purchased, acquired and/or repaired and maintained, and an accountant's statement of review and audit of said Fire Tax Funds for the preceding calendar year, or in the alternative, an internal statement of review and audit of said funds for the preceding calendar year.

1.17 FAILURE TO FILE ANNUAL REPORT BY A VOLUNTEER FIRE DEPARTMENT:

In the event that the Greene Township Auditors and the Board of Supervisors for Greene Township do not receive a written accounting as required by Paragraph 1.6 hereinbefore set forth by the deadline set forth therein, the Board of

Supervisors in its sole discretion may distribute that portion of fire tax funds designated for distribution to the volunteer fire department failing to provide the written accounting to such other eligible volunteer fire departments which have complied with Section 1.16, and in the event of multiple eligible volunteer fire departments, said designated amount shall be distributed on an equal basis.

1.18 CONTINUANCE:

The Fire Tax Ordinance shall continue in full force on a calendar year basis without annual reenactment.

1.19 REPEALER CLAUSE:

This Ordinance is intended to repeal such prior Ordinances, resolutions or regulations of the Township which is specifically inconsistent herewith.

ORDAINED AND ENACTED this 4th day of May, 2016.

Edward H. Simon
Chairperson, Board of Supervisors Edward H. Simon

[Signature]
Vice-Chairperson, Board of Supervisors Emy M. Carlton

Supervisor

[Signature]
Secretary