

**TRUMBAUERSVILLE BOROUGH
BUCKS COUNTY, PENNSYLVANIA**

ORDINANCE NO. 248-25

**AN ORDINANCE OF THE BOROUGH OF TRUMBAUERSVILLE,
BUCKS COUNTY, PENNSYLVANIA AMENDING THE CODE OF
THE BOROUGH OF TRUMBAUERSVILLE ADDING A FIRE TAX
ORDINANCE AND RELATED REGULATIONS TO LEVY A TAX TO
ASSIST FIRE COMPANIES**

WHEREAS, Trumbauersville Borough Council hereby enacts and ordains the following Ordinance to amend the Code of the Borough of Trumbauersville by adopting a Fire Tax Ordinance and related regulations.

NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of Trumbauersville Borough, Bucks County, Pennsylvania, as follows:

ARTICLE VI.

§ 303-58. Title.

This article shall be known and cited as the Trumbauersville Borough Fire Tax Ordinance

§ 303-59. Authority.

This article is enacted under authority of the Borough Code, Act of May 17, 2012, P.L. 262, No. 43, Section 158 [53 P.S. § 46302 (a)(6)].

§ 303-60. Purpose of tax and levy.

A. The purpose of the tax authorized and implemented by this article is for the purchase of fire engines, fire apparatus and fire hose for the use of the Borough or for assisting any fire company in the Borough in the purchase, renewal or repair of any of its fire engines, fire apparatus or fire hose, for the purpose of making appropriations to fire companies both within and without the Borough and of contracting with adjacent municipalities or volunteer fire companies in adjacent municipalities for fire protection, for the training of fire personnel and payments to fire training schools and centers or for the purchase of land upon which to erect a firehouse, or for the erection and maintenance of a firehouse or fire training school and center, and for all other lawful purposes as may be specified for such tax from time to time by the laws of the Commonwealth of Pennsylvania.

B. For the purposes set forth above, a dedicated tax not exceeding ten (10) mills is hereby levied on all real estate located, either in whole or in part, within the Borough of Trumbauersville and to include, without limitation or reservation, all real estate as is subject to taxation for general Borough purposes as may exist in currently or which may be so subject to taxation in the future. The rate of this dedicated fire tax shall be set forth in the annual Borough tax resolution for fiscal year 2026 and shall thereafter be set for each year in the annual Borough tax resolution for the

fiscal year. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by the Borough of Trumbauersville.

§ 303-61. Definitions.

The following words and phrases when used in this article shall have the meanings ascribed to them in this section except where the context clearly indicates or requires a different meaning:

BOROUGH

The Borough of Trumbauersville, Bucks County, Pennsylvania.

BOROUGH COUNCIL

The Borough Council of the Borough of Trumbauersville, Bucks County, Pennsylvania.

FIRE COMPANY

Includes and means the Trumbauersville Fire Company, which is engaged in fire protection services within and for the Borough.

FISCAL YEAR

This fiscal year of the Borough of Trumbauersville, Bucks County, Pennsylvania, which is the period from January 1 through December 31 in each year; a calendar year.

PERSON

Includes, but is not limited to, an individual, unincorporated association, partnership, limited partnership, firm, corporation, limited liability company, joint venture, or any other legal entity whatsoever.

REAL ESTATE

A. Any lands, tenements or hereditaments within the Borough, including, without limitation, buildings, structure, fixtures, mines, minerals, oils, gas quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovable or interests which, by custom, usage or law, pass with a conveyance of land, but excluding permanently attached machinery and equipment in an individual plant.

B. A condominium unit.

C. A Tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

TAX

The dedicated fire protection services appropriations tax levied pursuant to this article.

TAX COLLECTOR

The duly elected, appointed, designated or established tax collector of the Borough of Trumbauersville, Bucks County, Pennsylvania.

TAX YEAR

The period from January 1 through December 31 in any year; a calendar year.

YEAR

A calendar year.

§ 303-62. Notice of tax liability.

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

§ 303-63. Duplicate constitutes warrant for collection.

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

§ 303-64. Collection by Borough Tax Collector.

The fire 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 Borough purposes.

§ 303-65. Tax Collector's accounts and records; remittance of taxes collected.

The Tax Collector shall keep an accurate account of all fire taxes collected by authority of this article 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 Borough by separate statement, at the same time as other taxes are remitted or required to be remitted to the Borough. 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 and are dispersed to the Trumbauersville Fire Company within thirty (30) days of receipt of the funds identified as fire tax revenue.

§ 303-66. Discount: violations and penalties.

A. Any person required to pay the fire tax shall be entitled to a discount of 2% from the amount of such tax upon making payment of the whole amount due thereof between March 1 and April 30 of the tax year when such tax payment is due. All such persons who shall fail to make payment of said tax charge by June 20 for the tax year when such tax payment is due shall be charged a penalty of 10%, 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 article remains due and unpaid 60 days after the penalty date established, the Tax Collector may sue for the recovery of any such tax due and unpaid under this article, together with any penalty and interest thereon. Where suit is brought for recovery of this tax, the person liable therefore shall, in addition to the tax, interest and penalties, be responsible and liable for all costs of collection and prosecution.

§ 303-67. First year of tax levy; continuation.

The fire tax may be levied in accordance with the terms of this article for the fiscal year 2026 and shall be considered assessed separately, yet at the same time as the tax levied against real estate by the Borough for general Borough purposes. The fire tax shall continue on a calendar-year basis thereafter without annual reenactment of this article and by inclusion of the same in the annual Borough tax Resolution for each year.

§ 303-68. Authority to enter into agreements with fire companies.

The Borough shall be authorized to enter into written agreements and memoranda of understanding with the Trumbauersville Fire Company which is the recipient of appropriations from the Borough generated from the tax revenues collected pursuant to this article and held in, and dispersed from, a restricted fund in order to provide an accountability process for the use of such appropriations and to assist the Borough in its annual budget process so that it may budget responsibly and levy the tax accordingly. Such agreements or memoranda of understanding shall require the Trumbauersville Fire Company, which is the recipient of appropriations, to timely file with the Borough, budget and financial reports and any such other reports or supporting documentation relative to the proposed use of these funds in the beginning of the year, and subsequent actual use of the appropriated funds after year end close.

ARTICLE II. Severability.

If any section, paragraph, sub-section, clause or provision of this Ordinance shall be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part thereof other than that portion specifically declared invalid.

ENACTED AND ORDAINED this ____ day of _____, 2025

TRUMBAUERSVILLE BOROUGH COUNCIL

Christopher J Betz, President

ATTEST:

Dani McClanahan, Secretary

James D Black, Mayor