MIDDLESEX TOWNSHIP
CUMBERLAND COUNTY, PENNSYLVANIA

RESOLUTION NO. 2017 - 11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIDDLESEX TOWNSHIP ESTABLISHING A SPECIAL TAX LEVY FOR FIRE PROTECTION.

IT IS HEREBY RESOLVED by the Board of Supervisors of Middlesex Township, Cumberland County, Pennsylvania, as follows:

Section 1. Title.

This Resolution shall be known as the "Middlesex Township Fire Appropriations Tax Resolution".

Section 2. Statutory Authority.

The special tax levy established by this Resolution is levied under authority of the Pennsylvania Second Class Township Code, 53 P.S. §68205(a)(4).

Section 3. Definitions.

The following words when used in this Resolution shall have the meanings ascribed to them in this Section:

TOWNSHIP or MUNICIPALITY – The Township of Middlesex, Cumberland County, Pennsylvania

PERSON – Every natural person, individual, partnership, corporation, association, unincorporated association, firm, enterprise or other entity whatsoever.

REAL ESTATE –

A. Any lands, tenements or hereditaments within this municipality, including, without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovables or interests which by custom, usage or law pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial 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.

Section 4. Purpose of tax and levy.

A. The purpose of the tax implemented through this Resolution is for the purposes of making appropriations for fire companies both within and without the Township, for paying salaries, benefits or other compensation for fire companies serving the Township and for all other lawful purposes such funds may be utilized as provided for by law from time to time.

B. For the purposes set forth above, a tax is hereby levied on all real estate located, either in whole or in part, within the Township and to include, without limitation or reservation, all real estate 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 fire service appropriations tax shall be .00032 mills on each dollar of assessed valuation or the sum of 0.032 cents on each $100 of assessed valuation. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by the Township.

Section 5. 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 the real estate taxation for general Township purposes appears.

Section 6. Duplicate constitutes warrant for collection.

The entry of the fire service appropriations 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 7. Collection by Township Tax Collector.

The fire service appropriations tax shall be collected by the duly appointed, designated or established Tax Collector of the Township in the same manner and at the same time or times as the tax levied against real estate for general Township purposes.

Section 8. Tax Collector's accounts and records; remittance of taxes collected.

The Tax Collector shall keep an accurate account of all fire service appropriation taxes collected by authority of this Resolution 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 Secretary 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 said Secretary 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 Resolution.

Section 9. Discount, penalties and violations.

A. Any person required to pay the fire service appropriations tax shall be entitled to a discount of two (2) per centum from the amount of such tax upon making payment of the whole amount due thereof between March 1 and April 30. All such persons who shall fail to make payment of said tax charge by June 30 shall be charged a penalty of ten (10) per centum, which penalty shall be added to the taxes by the Tax Collector and shall be collected by the Tax Collector.

B. In the event that any tax due under this Resolution remains due and unpaid 60 days after the penalty date established, the Tax Collector may sue for the recovery of any such tax due or unpaid under this Resolution, together with penalty and interest. Where suit is brought for recovery of this tax, 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 10. Effective date of tax; continuation.

The fire service appropriations tax shall be levied in accordance with the terms of this Resolution for the calendar year 2018 and each subsequent calendar year thereafter 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.

RESOLVED this 29th day of December, 2017.

ATTEST:

TOWNSHIP OF MIDDLESEX

Ellen M. Gault
Township Secretary

(Township Seal)

Chairman, Board of Township Supervisors