

ORDINANCE NO. 2026- _____

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF NEW BRITAIN TOWNSHIP, BUCKS COUNTY, PENNSYLVANIA AMENDING CHAPTER 24, "TAXATION; SPECIAL" TO INCLUDE A NEW PART 7, "FIRE SERVICES TAX," AND A NEW PART 8, "AMBULANCE AND EMERGENCY SERVICES TAX"

WHEREAS, the Township of New Britain, Bucks County, Pennsylvania ("Township") is a municipality organized and existing under the Second Class Township Code of the Commonwealth of Pennsylvania, 53 P.S. §§ 65101 *et seq.*; and

WHEREAS, Sections 607 and 1506 of the Second Class Township Code (53 P.S. §§ 65607 and 66506), provides that the Board of Supervisors ("Board") of the Township are responsible for the general governance of the Township, including sound fiscal management; and

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania enacted Act 54 of 2024, which amends The Fiscal Code and provides, in Section 8021, that eligible townships may enhance their fire services by levying an annual fire services tax not to exceed ten (10) mills, and in Section 8022, that eligible townships may enhance their ambulance, rescue and other emergency services by levying an annual ambulance, rescue and other emergency services tax not to exceed five (5) mills; and

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania enacted Act 140 of 2024, which amends the Second Class Township Code to provide for increased flexibility to townships to meet their fire protection and ambulance, rescue and other emergency service needs; and

WHEREAS, Section 3205 of the Second Class Township Code (53 P.S. § 68205) authorizes the Township to establish special purpose levies, in the same manner and form as the general-purpose levy, to fund fire protection and ambulance, rescue and other emergency services in the Township; and

WHEREAS, the Township desires to establish these special purpose levies, which shall be known as the Fire Services Tax and the Ambulance and Emergency Services Tax, to fund fire protection and ambulance, rescue and other emergency services as permitted under Sections 8021 and 8022 of the Fiscal Code Section 3205 of the Second Class Township Code or otherwise permitted by law; and

WHEREAS, the Township believes that utilizing these special purpose levies is warranted to ensure continued superlative fire and emergency protection services in the municipality and thus promotes sound fiscal management of the Township as well as the health, safety, and welfare of its residents.

NOW THEREFORE, in consideration of the foregoing, be it **ENACTED and ORDAINED** by the Board of Supervisors of the Township of New Britain, Bucks County,

Pennsylvania, that the Township's Code of Ordinances is hereby amended as follows:

Section 1. Chapter 24, "Taxation; Special" is hereby amended to add the following new PART 7, "FIRE SERVICES TAX."

§ 24-701 Establishment.

This Part is hereby established and shall be known as the "Fire Services Tax."

§ 24-702 Authority.

The Fire Services Tax is authorized pursuant to Act 140 of 2024, codified at Section 3205 of the Second Class Township Code (53 P.S. § 68205), and the increase to the mill rate of the Fire Services Tax is authorized pursuant to Section 8021 of Act 54 of 2024.

§ 24-703 Purpose.

A. The purpose of the special purpose levy authorized and enacted by this Part is for salaries for fire services professionals, staff, and employees, the purchase of large fire apparatus (such as engines, tankers, aerial and rescue trucks), vehicle insurance, worker's compensation insurance, and fuel expenses for the use of the Township or assisting any fire services company in the Township in the renewal or repair of any of its fire services apparatus or related equipment, and alternatively, contracting with adjacent municipalities or volunteer fire services companies in adjacent municipalities for fire services protection, and any other use or activity as allowed under Section 3205 of the Second Class Township Code or otherwise permitted by law.

B. For the purposes set forth above, a dedicated tax not to exceed ten (10) mills for fire services protection, as authorized by Act 54 of 2024 and incorporated in Section 3205 of the Second Class Township Code, is hereby levied on all real estate located, either in whole or in part, within New Britain Township and includes, without limitation or reservation, all real estate, exempt and non-exempt, as is subject to taxation for general Township purposes as may exist currently or which may be so subject to taxation in the future.

C. The actual rates of the dedicated Fire Services Tax shall be set forth in the annual Township Tax Resolution and shall thereafter be set for each year in the annual Township Tax Resolution for that fiscal year. This tax shall be in addition to all other taxes of any kind or nature levied by New Britain Township.

§ 24-704 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 real estate taxation for general Township purposes appears.

§ 24-705 Duplicate Constitutes Warrant for Collection.

The entry of the Fire Services 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 taxes levied and assessed.

§ 24-706 Collection by the Township Tax Collector.

The Fire Services 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 Township purposes.

§ 24-707 Tax Collector's Accounts and Records; Remittance of the Taxes Collected.

The Tax Collector shall keep an accurate account of all fire services taxes collected by authority of this Part 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 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 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 Part.

§ 24-708 Discount; Violations and Penalties.

A. Any person required to pay the Fire Services Tax shall be entitled to a discount in the same manner and amount as may be applicable to the tax levied against the real estate of said person for general Township purposes for the tax year when such tax payment is due. All such persons who shall fail to make payment of the Fire Services Tax by the date when the tax levied against the real estate of said person for general Township purposes is due, shall be charged a penalty in the same manner and amount as may be applicable for failure to timely pay the tax for general Township purposes, 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 Part remains due and unpaid one hundred eighty days after the penalty date established, the Tax Collector shall initiate proceeding for the collections of such tax due and unpaid under this Part, together with any penalty and interest thereon in the same manner as real estate taxes collected for general Township purposes. The person liable therefore shall, in addition to the tax, interest and penalties, be responsible and liable for all costs of collection and prosecution.

§ 24-709 First Year of Tax Levy; Continuation.

The Fire Services Tax may be levied in accordance with the terms of this Part 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. The Fire Services Tax shall continue on an annual basis thereafter without reenactment of this Part and by inclusion of the same in the annual Township Tax Resolution for each year.

§ 24-710 Authority to Enter into Agreements with Fire Companies.

The Township shall be authorized to enter into written agreements and memoranda of understanding with any fire company which receives appropriations from the Township generated from the tax revenues collected pursuant to this Part, in order to provide an accountability process for the use of such appropriations and to assist the Township in its annual budget process, so that it may budget responsibly and levy the tax accordingly. Such agreements and/or memoranda of understanding may require any fire company which is a recipient of appropriations to file with the Township a budget and financial reports and any such other reports or supporting documentation relative to the use or proposed use of appropriated funds.

Section 2. Chapter 448, "Taxation," is hereby amended to add the following new PART 8, "AMBULANCE AND EMERGENCY SERVICES TAX."

§ 24-801 Establishment.

This Part is hereby established and shall be known as the "Ambulance and Emergency Services Tax."

§ 24-802 Authority.

The Ambulance and Emergency Services Tax is authorized pursuant to Act 140 of 2024, codified at Section 3205 of the Second Class Township Code (53 P.S. § 68205), and the increase to the mill rate of the taxation for ambulance, rescue and emergency services is authorized pursuant to Section 8022 of Act 54 of 2024.

§ 24-803 Purpose.

A. The purpose of the special purpose levy authorized and enacted by this Part is for salaries for ambulance, rescue and other emergency services professionals, staff, and employees, the purchase of large ambulance, rescue and other emergency services apparatus (such as ambulances), vehicle insurance, worker's compensation insurance, and fuel expenses for the use of the Township or assisting any ambulance, rescue and other emergency services company in the Township in the renewal or repair of any of its ambulance, rescue and other emergency services apparatus or related equipment, and alternatively, contracting with adjacent municipalities or volunteer

ambulance, rescue and other emergency services companies in adjacent municipalities for ambulance, rescue and other emergency services protection, and any other use or activity as allowed under Section 3205 of the Second Class Township Code or otherwise permitted by law.

B. For the purposes set forth above, a dedicated tax not to exceed five (5) mills for ambulance, rescue and other emergency services protection, as authorized by Act 54 of 2024 and incorporated in Section 3205 of the Second Class Township Code, is hereby levied on all real estate located, either in whole or in part, within New Britain Township and includes, without limitation or reservation, all real estate, exempt and non-exempt, as is subject to taxation for general Township purposes as may exist currently or which may be so subject to taxation in the future.

C. The actual rates of the dedicated tax shall be set forth in the annual Township Tax Resolution and shall thereafter be set for each year in the annual Township Tax Resolution for that fiscal year. This tax shall be in addition to all other taxes of any kind or nature levied by New Britain Township.

§ 24-804 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 real estate taxation for general Township purposes appears.

§ 24-805 Duplicate Constitutes Warrant for Collection.

The entry of the Ambulance and Emergency Services 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 taxes levied and assessed.

§ 24-806 Collection by the Township Tax Collector.

The Ambulance and Emergency Services 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 Township purposes.

§ 24-807 Tax Collector's Accounts and Records; Remittance of the Taxes Collected. The Tax Collector shall keep an accurate account of all ambulance, rescue and other emergency services taxes collected by authority of this Part 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 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 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 Part.

§ 24-808 Discount; Violations and Penalties.

A. Any person required to pay the Ambulance and Emergency Services Tax shall be entitled to a discount in the same manner and amount as may be applicable to the tax levied against the real estate of said person for general Township purposes for the tax year when such tax payment is due. All such persons who shall fail to make payment of the Ambulance and Emergency Services Tax by the date when the tax levied against the real estate of said person for general Township purposes is due, shall be charged a penalty in the same manner and amount as may be applicable for failure to timely pay the tax for general Township purposes, 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 Part remains due and unpaid one hundred eighty days after the penalty date established, the Tax Collector shall initiate proceeding for the collections of such tax due and unpaid under this Part, together with any penalty and interest thereon in the same manner as real estate taxes collected for general Township purposes. The person liable therefore shall, in addition to the tax, interest and penalties, be responsible and liable for all costs of collection and prosecution.

§ 24-809 First Year of Tax Levy; Continuation.

The Ambulance and Emergency Services Tax may be levied in accordance with the terms of this Part 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. The tax shall continue on an annual basis thereafter without reenactment of this Part and by inclusion of the same in the annual Township Tax Resolution for each year.

§ 24-810 Authority to Enter into Agreements with Ambulance, Rescue and Emergency Services Companies or Squads.

The Township shall be authorized to enter into written agreements and memoranda of understanding with any ambulance, rescue and other emergency services company or squad which receives appropriations from the Township generated from the tax revenues collected pursuant to this Part, in order to provide an accountability process for the use of such appropriations and to assist the Township in its annual budget process, so that it may budget responsibly and levy the taxes accordingly. Such agreements and/or memoranda of understanding may require any fire company or ambulance,

rescue and other emergency services company or squad which is a recipient of appropriations to file with the Township a budget and financial reports and any such other reports or supporting documentation relative to the use or proposed use of appropriated funds.

Section 3. Partial Repealer.

All other provisions of the Ordinances of New Britain Township, as amended, shall remain in full force and effect. All other Ordinances or provisions of the Ordinances inconsistent herewith or in conflict with any of the terms hereof are, to the extent of said inconsistencies or conflicts, hereby specifically repealed.

Section 4. Severability.

The provisions of this Ordinance are severable. If any section, clause, sentence, part or provision thereof shall be held illegal, invalid, or unconstitutional by a court of competent jurisdiction, such decision of the court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause, sentence or part of a provision had not been included herein.

Section 5. Effective Date.

All provisions of this Ordinance shall be in full force and effect upon adoption of the Ordinance by the Board of Supervisors of New Britain Township.

ENACTED by the Board of Supervisors of New Britain Township this the ____ day of _____, 2026.

ATTEST:

Nick Valla,
Township Manager

NEW BRITAIN TOWNSHIP

Cynthia Jones, Chair

Bridget Kunakorn, Vice-Chair

MaryBeth McCabe

Stephanie Shortall

William B. Jones, III