

## ORDINANCE NO. 993

### AN ORDINANCE OF THE BOROUGH OF MONACA, BEAVER COUNTY, PENNSYLVANIA, LEVYING A FIRE TAX DURING THE 2023 TAX YEAR UPON REAL ESTATE SITUATE WITHIN THE CORPORATE LIMITS OF THE BOROUGH OF MONACA AND FIXING THE FINAL RATE THEREOF.

BE IT ORDAINED AND ENACTED by the Council of the Borough of Monaca, a municipal corporation under the Borough Code, situate in Beaver County, Pennsylvania, AND IT IS HEREBY ORDAINED AND ENACTED.

1. That during the 2024 tax year a tax for the purposes of funding 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 purposes of making appropriations to fire companies within the Borough for fire protection, for the training of fire personal 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, be and the same is hereby levied on all real property within the corporate limits of the Borough of Monaca subject to taxation under the Fourth to Eighth Class County Assessment Law (72 P.S. §5453.101 et seq.), as amended.
2. That the rate of said tax, described as the final tax rate pursuant to 53 Pa.C.S.A. Section 8823(b) which is required to be established, whenever an increase in tax revenue is generated within allowable limits, following Beaver County's countywide revision of assessment conducted in 2023, be the sum of .00029 mill upon each dollar of assessed valuation of real estate subject to taxation for Borough purposes, or the sum of .0029 mill on each hundred dollars of assessed valuation of such taxable property.
3. That pursuant to the authority contained in Section 10 of the Local Tax Collection Law (P.S. §5511.101), as amended, the following rates of discount and penalty on payment of real estate taxes, and the establishment of a conclusive presumption with respect to such discount and penalty rates for payment of taxes made by mail, are hereby established:
  - a. All taxpayers subject to the payment of the real estate tax hereby levied and assessed shall be entitled to a discount of 2% from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers who shall fail to make payment of such tax for four months after the date of the tax notice shall be charged a penalty of 5%. All real estate tax notices shall be dated January 1, 2023.
  - b. The United States Postal Service postmark appearing on the envelope of any payment made by mail shall be conclusive proof of the date of the tax notice enclosed, where such payment is made by check, payment thereof is not refused or otherwise dishonored.
4. That the provisions of this Ordinance shall be effective January 1, 2024, and the tax rate set forth herein shall continue in effect through the 2024 tax year.
5. Pursuant to 8 Pa. C. S. § 1302(d), the proceeds of the tax imposed by this ordinance shall be kept in a separate fund and used only for the purposes set forth in paragraph one

(1) hereof. The tax imposed by this ordinance shall remain in effect unless or until modified or abolished by Council.

6. That this Ordinance is adopted pursuant to the authority contained in Section 1302 (a) (6) of the Borough Code, 8 Pa. C.S. §1302 (a) (6), as amended, the receipts from which shall be used for any of the purposes stated in paragraph one (1) hereof.

ORDAINED AND ENACTED this 19<sup>th</sup> day of December, 2023.



(SEAL)

ATTEST

A blue ink signature of the Borough Manager/Secretary, consisting of stylized initials.

Borough Manager/Secretary

Council of the Borough of Monaca

A blue ink signature of the Council President, consisting of stylized initials.

Council President

APPROVED this 19<sup>th</sup> day of December, 2023.

A blue ink signature of the Mayor, consisting of the initials "JL P. C." followed by a surname.

Mayor