

**ORDINANCE NUMBER 310**

**AN ORDINANCE AUTHORIZING THE IMPOSITION BY THE BOROUGH OF  
BALLY OF PROPERTY TAX TO SUPPORT FIRE SERVICES**

**PREAMBLE**

A. Pursuant to longstanding practice, residents of the Borough (the "Borough") have been provided fire services by the Eastern Berks Fire Company (the "Company") and its predecessor, the Goodwill Fire Company of Bally.

B. Such services have been provided to the residents of the Borough by volunteer members of the Company.

C. The Company volunteers have been reliant upon contributions from the component municipalities and their fundraising activities, including both donations and publicly held fundraisers for a period of years to support ongoing services, along with such funds as have been recoverable from the recipients of their services and/or their insurance carriers.

D. The sources of funding for the various activities of the Company have been less than reliable over time, resulting in variable receipts and difficulties in identifying predictable amounts of funding on hand, and preventing accurate and trustworthy budget amounts.

E. The Commonwealth of Pennsylvania has identified these circumstances as providing for unnecessary difficulties for the Company and its colleagues across the Commonwealth.

F. In consideration of the need for control of the increasing costs, demands for time and effort on the providers of an essential service to the community, as well as the ever increasing use of the services provided by the Company in question, Borough Council has determined that it is appropriate to consider the imposition of a legally permitted tax to provide some financial assistance to the Company.

G. Under section 1302(a)(6) of the Pennsylvania Borough Code, a municipality may levy a tax in support of the Company, as set forth therein.

NOW THEREFORE, IT IS ORDAINED by the Borough of Bally, Berks County, Pennsylvania, AS FOLLOWS:

Section 1. It is in the interest of the Borough to continue to provide support for the Company, in providing for the availability of services, personnel and equipment for those that are members of the Borough Community, and to maintain preparedness for general public benefit.

Section 2. The Borough Council ("Council") hereby enacts this Ordinance permitting the imposition of a tax supporting the Company, and setting forth the handling of the funds so

Section 3. The Council hereby enacts the EMS Company Tax Fund at the rate of one half mil (.05%) on real property located within the Borough of Bally, and authorizes the collection and acceptance of payment of the taxes as may be due from the taxpayers pursuant to such tax. Failure to pay, refusal to pay and/or other default of payment shall be subject to the penalty provided in the enabling ordinance(s) of the Borough of Bally for property taxes.

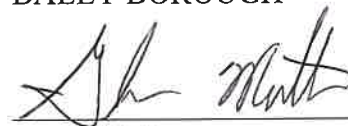
Section 4. The Manager, any officer, agent or other representative of the Borough is authorized to create any necessary funds for the collection of such tax, to remit any payment authorized by any audit, as herein described, and subject to approval by the Council in the event that Council so chooses to exercise such controls, by means hereafter designated.

Section 5. The Manager is hereby authorized to take such other action as may be necessary or appropriate to carry out the purposes of this Resolution and of the taxing Ordinance to be drafted.

Section 6. The Borough reserves the right to require financial and other relevant information from the Company in support of ongoing audit and/or review functions, with respect to any tax that is collected pursuant to this Ordinance, and shall consider cooperation with, and transparency of, the Company and its actions in the course of approving, authorizing, reviewing and/or reconsidering any payments of funds collected under this Ordinance. The Borough specifically reserves all rights and remedies available to it under applicable law.

ADOPTED THIS 5<sup>TH</sup> day of NOVEMBER, 2024.

BALLY BOROUGH



Glenn Mutter, Borough Council President

Attest:



Tammy Wood, Bally Borough Secretary

APPROVED, this 5<sup>th</sup> day of NOVEMBER, 2024



David Schott, Mayor