TOWNSHIP OF RESERVE
ALLEGHENY COUNTY, PENNSYLVANIA

ORDINANCE NO. 709

AN ORDINANCE OF THE TOWNSHIP OF RESERVE, ALLEGHENY COUNTY, PENNSYLVANIA ESTABLISHING AND LEVYING AN ANNUAL AD VALOREM TAX FOR PURCHASING, MAINTAINING AND OPERATING FIRE APPARATUS, HOUSING APPARATUS, TRAINING PERSONNEL, AND MAKING APPROPRIATIONS TO FIRE COMPANIES SERVING THE TOWNSHIP; AND FIXING THE TAX RATE FOR YEAR 2027; PROVIDING FOR THE COLLECTION OF SAID TAX, INCLUDING PENALTIES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the First Class Township Code, 53 P.S. §§ 55101, *et seq.* (the "Code"), authorizes the Reserve Township Board of Commissioners ("Board") to levy taxes upon all real property located within Reserve Township (the "Township") for the purpose of purchasing, maintaining, and operating fire apparatus, housing apparatus, training personnel, and making appropriations to fire companies serving the Township, not exceeding three mills; and

WHEREAS, the Board believes that additional real property tax levy is warranted to ensure continued, high quality fire protection services within the Township and to promote the health, safety, and welfare of Township residents; and

WHEREAS, the Board has determined it is necessary to levy the following annual tax for the purposes outlined above.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Commissioners of the Township of Reserve, as follows:

Section 1. **Purpose and Levy.**

An annual tax be and the same is hereby levied on all property and real property within the Township of Reserve subject to taxation, for the purpose of purchasing, maintaining, and operating fire apparatus, housing apparatus, training personnel, and making appropriations to fire companies serving the Township. The tax rate for said purposes shall be the sum of 0.53 mills on each dollar of assessed valuation, or the sum of $0.05 on each one hundred dollars of assessed valuation. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by Reserve Township.

Section 2. **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.

Section 3. **Collection by the Township Tax Collector.**

A. The entry of the tax in the tax duplicate and issuance of said duplicate to the Tax Collector shall constitute the Reserve Township Tax Collector's ("Tax Collector") warrant for the collection of said tax levied and assessed.

B. The 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.

C. The Tax Collector shall keep an accurate account of all taxes collected by the authority of this Ordinance and shall mark the same as "paid" on each duplicate and the date on which payment was made.

D. The Tax Collector shall establish a separate account to keep all taxes, including any penalty assessed thereon, collected pursuant to this Ordinance and shall transmit said taxes so collected to the Township by separate statement, at the same time as other taxes are remitted or required to be remitted to the Township.

Section 4. **Deposit and Use of Tax Revenue.**

The Township shall keep all tax revenue, including any penalty assessed thereon, collected pursuant to this Ordinance in a separate fund. Said tax revenue shall only be used for the for the purpose of purchasing, maintaining, and operating fire apparatus, housing apparatus, training personnel, and making appropriations to fire companies serving the Township as specified in Section 1 above.

Section 5. **Discount and Penalties.**

Any person required to pay the 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 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.

Section 6. **First Year of Tax Levy; Continuation.**

The tax imposed by this Ordinance shall be effective on January 1, 2027 and all calendar years thereafter, unless repealed or modified by Ordinance or Resolution of the Township of Reserve.

Section 7. **Repealer.**

That any ordinance or resolution, or part of ordinances or resolutions, conflicting with this Ordinance be and the same is hereby repealed insofar as the same affects this Ordinance.

Section 8. **Severability.**

If any part of this Ordinance shall be held by any court of competent jurisdiction to be in violation of the applicable law, such decision shall not affect the validity of the remaining parts of this Ordinance.

Section 9. **Effective Date.**

The provisions of this Ordinance shall become effective on January 1, 2027.

ORDAINED and ENACTED this ___ day of _____, 2026 by the Board of Commissioners of the Township of Reserve in lawful session duly assembled.

ATTEST: TOWNSHIP OF RESERVE

_____ _____

Township Secretary President, Board of Commissioners

Certification of Recording. This Ordinance recorded in the Township Ordinance book on _____, 2026 by the undersigned.

_____

Township Secretary