

**BOROUGH OF ST. LAWRENCE
BERKS COUNTY, PENNSYLVANIA**

ORDINANCE NO. 456

AN ORDINANCE OF THE BOROUGH OF ST. LAWRENCE, BERKS COUNTY, PENNSYLVANIA, IMPOSING AN ANNUAL EMERGENCY MEDICAL SERVICES TAX OF 0.5 MILLS ON ALL REAL PROPERTY SITUATE IN THE BOROUGH OF ST. LAWRENCE TO SUPPORT THE LOWER ALSACE AMBULANCE ASSOCIATION.

BE IT ENACTED AND ORDAINED by the Borough Council of the Borough of St. Lawrence, Berks County, Pennsylvania (the "Borough"), and it is hereby **ENACTED** and **ORDAINED** by the authority of the same, as follows:

SECTION 1. Authority. This Ordinance is enacted under authority of the Local Tax Enabling Act, Act 511 of 1965, P.L. 1257, § 13, 53 P.S. § 6913, as may be hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

SECTION 2. Emergency Medical Services Tax Levied. For specific revenue purposes, an annual Emergency Medical Services Tax (the "Emergency Medical Services Tax") to support the Lower Alsace Ambulance Association, in the amount of 0.5 mills is hereby levied and assessed on each One Thousand Dollars (\$1,000.00) of assessed property valuation upon all real property within the Borough subject to taxation, commencing January 1, 2024.

SECTION 3. Collection by Tax Collector. The Borough Tax Collector shall collect and receive the Emergency Medical Services Tax, interest, fines and penalties imposed by this Ordinance and shall maintain records showing the amounts received and the dates such amounts were received. The Borough Tax Collector shall prescribe and issue all forms necessary for the administration of the Emergency Medical Services Tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this Ordinance.

SECTION 4. Collection of Delinquent Emergency Medical Services Taxes.

a. The Borough Tax Collector shall collect by suit or otherwise, all Emergency Medical Services Taxes, interest, costs, fines and penalties due under this Ordinance.

b. If for any reason, any Emergency Medical Services Tax is not paid when due, penalty at the rate of six percent (6%) per year on the amount of unpaid Emergency Medical Services Tax and additional interest of one-half of one percent (1/2 of 1%) of the amount of the unpaid Emergency Medical Services Tax, for each month or fraction of month during which the Emergency Medical Services Tax remains unpaid shall be added and collected.

c. Whenever suit is brought for the recovery of unpaid Emergency Medical Services Taxes, the taxpayer shall, in addition, be liable for the cost of collection as well as for interest and penalties.

d. At the meeting of Borough Council held in January, the Borough Manager shall present to Borough Council the list of properties which are delinquent in payment of the Emergency Medical Services Tax. Council shall exonerate the Borough Tax Collector from further Emergency Medical Services Tax collection responsibilities with respect to these properties, and

shall authorize collection by the Borough staff or third party as shall be designated from time to time by resolution.

SECTION 5. Refunds. All requests for the refund of overpaid Emergency Medical Services Tax shall be made in writing to the Borough Tax Collector and shall contain sufficient written evidence to establish to the Borough Tax Collector that an overpayment has occurred. The Borough Tax Collector shall make a determination on the request for a refund within seventy-five (75) days of the request. All refunds shall be made within seventy-five (75) days of a refund request and shall not be subject to interest. No refund shall be made for amounts overpaid in a calendar year that do not exceed One Dollar (\$1.00). Any appeal of the Borough Tax Collector's determination shall be made directly to the Borough Council within thirty (30) days of the Borough Tax Collector's decision.

SECTION 6. Subscription Provided. All legal Borough residents shall be provided a household Premium Membership subscription package with the Lower Alsace Ambulance Association, and are afforded all the rights and privileges of a Premium subscription member.

SECTION 7. Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Borough Council that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 8. Repealer. All ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as they are inconsistent with this Ordinance.

SECTION 9. Effective Date. This Ordinance shall become effective in accordance with law.

DULY ENACTED AND ORDAINED this 14th day of December 2023.



**BOROUGH OF ST. LAWRENCE
BERKS COUNTY, PENNSYLVANIA**

By: [Signature]
(Vice) President

Attest: [Signature]
Secretary

Approved as an Ordinance this 14th day of December, 2023:

By: [Signature]
Mayor

**BOROUGH OF ST. LAWRENCE
BERKS COUNTY, PENNSYLVANIA**

RESOLUTION 884-2023

A RESOLUTION OF THE BOROUGH OF ST. LAWRENCE, COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR 2024.

NOW, THEREFORE, BE IT RESOLVED by the Council of St. Lawrence Borough, County of Berks, Pennsylvania:

THAT a tax be the same is hereby levied on all real estate property within St. Lawrence Borough subject to taxation for the fiscal year 2024 as follows:

SECTION I. The tax rate for the general Borough purposes, the sum of 7.00 mills (.0070) on each dollar of assessed valuation, or the sum of \$0.700 on each one hundred dollars of assessed valuation.

SECTION II. Tax rate for fire tax, the sum of 0.68 mills on each dollar of assessed valuation, or the sum of \$0.068 on each one hundred dollars of assessed valuation.

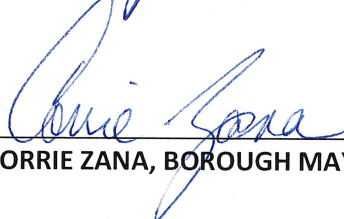
DULY ADOPTED the 14th day of December, 2023, by the Council of the Borough of St. Lawrence, Berks County, Pennsylvania, in lawful session duly assembled.



**BOROUGH OF ST. LAWRENCE
BERKS COUNTY, PENNSYLVANIA**



ROBERT J. MAY, COUNCIL PRESIDENT



CORRIE ZANA, BOROUGH MAYOR

ATTEST:



SUSAN D. EGGERT, BOROUGH SECRETARY