

**BOROUGH OF WEST NEWTON  
WESTMORELAND COUNTY, PENNSYLVANIA  
ORDINANCE NO. 2025-12**

**ORDINANCE OF THE BOROUGH OF WEST NEWTON, COUNTY  
OF WESTMORELAND, COMMONWEALTH OF PENNSYLVANIA;  
CREATING A FIRE AND EMS PROPERTY TAX MILLAGE FOR  
ALL PROPERTIES LOCATED IN THE BOROUGH LIMITS TO  
SUPPORT THE FIRE AND EMS SERVICES THAT ARE  
PROVIDED TO THE BOROUGH RESIDENTS.**

BE IT ORDAINED AND ENACTED BY THE BOROUGH OF WEST NEWTON,  
WESTMORELAND COUNTY, IN COUNCIL ASSEMBLED, AND IT IS HEREBY  
ORDAINED AND ENACTED BY AUTHORITY OF THE SAME THAT ORDINANCE  
AUTHORIZING THE CREATION OF A FIRE AND EMS PROPERTY TAX FOR  
BOROUGH RESIDENTS AS FOLLOWS:

**Section 1: Definitions.**

As used in this article, the following terms shall have the meanings indicated:

**Person**

Every natural person, individual, partnership, corporation, association,  
unincorporated association, firm, enterprise or other entity whatsoever.

**Real Estate**

A. Any lands, tenements or hereditaments within this municipality, including, without  
limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces  
with or without upper or lower boundaries, trees and other improvements,  
immovables or interests which, by custom, usage or law, pass with a conveyance  
of land, but excluding permanently attached machinery and equipment in an  
industrial plant.

B. A condominium unit.

*1/2 mill - Fire  
1/2 mill - EMS*

- C. A tenant-stockholder's interest in a cooperative housing corporation, trust or association under proprietary lease or occupancy agreement.

**Section 2: Purposes of Tax and Levy.**

- A. The purpose of the fire tax implemented through this article is for 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 for fire companies both within and without the Borough, for paying salaries, benefits or other compensation of fire suppression employees of the Borough or a fire company serving the Borough and for all other lawful purposes for which such funds may be utilized as provided for by law from time to time.
- B. The purpose of the EMS tax implemented through this article is for supporting ambulance, rescue and other emergency services within and without the Borough, for the purpose of paying salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service and for all other lawful purposes for which such funds may be utilized as provided for by law from time to time.

**Section 3. Levy of Tax.**

- A. A tax is hereby levied on all real estate located, either in whole or in part, within the Borough and to include, without limitation or reservation, all real estate as is subject to taxation for general Borough purposes as may exist currently or which may be so subject to taxation in the future. The rate of this fire service appropriations tax shall be .5 mill on each dollar of assessed valuation or the sum

of \$0.005 on each \$100 of assessed valuation. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by the Borough, and shall be included on the real estate tax bills for residents of the Borough.

- B. A tax is hereby levied on all real estate located, either in whole or in part, within the Borough and to include, without limitation or reservation, all real estate as is subject to taxation for general Borough purposes as may exist currently or which may be so subject to taxation in the future. The rate of this EMS service appropriations tax shall be .5 mill on each dollar of assessed valuation or the sum of \$0.005 on each \$100 of assessed valuation. The tax shall be in addition to all other taxes of any kind or nature heretofore levied by the Borough, and shall be included on the real estate tax bills for residents of the Borough.
- C. The funds appropriated for this specific tax shall be placed in a separate account within the Borough.

**Section 4: EMS Tax Eligibility.**

Only those EMS organizations that (1) provide direct emergency medical services to the residents and visitors of the Borough of West Newton, and (2) maintain a physical operational facility located within the political boundaries of the Borough of West Newton shall be eligible to receive distributions from any tax funds collected for emergency medical services purposes. The Borough Council shall verify compliance with these eligibility requirements prior to the disbursement of any such tax funds, and shall maintain documentation of such verification as part of the Borough's official records.

**Section 5: Notice of Tax Liability.**

The Borough 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 Borough purposes. The notice of tax liability shall appear on the same tax bill on which notice of the real estate taxation for general Borough purposes appears.

**Section 6: Collection by Borough Tax Collector.**

The fire service appropriations tax and the EMS service appropriations tax shall be collected by the duly appointed, designated or established Tax Collector of the Borough in the same manner and at the same time or times as the tax levied against real estate for general Borough purposes.

**Section 7: Tax Collector's Accounts and Records.**

The Tax Collector shall keep an accurate account of all fire service appropriations tax and the EMS service appropriations taxes collected by the authority of this article 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 Borough by separate statement, at the same time as other taxes are remitted or required to be remitted to the Borough. It shall be the duty and responsibility of said Treasurer to ensure that the taxes collected are applied only for the purposes for which they are levied and collected pursuant to the terms of this article.

**Section 8: Violations and Penalties.**

If any tax due under this article remains due and unpaid sixty (60) days after the penalty date established, the Tax Collector may sue for the recovery of any such tax due or unpaid under this article, together with penalty and interest. Where a suit is brought for the

recovery of this tax, the person liable therefore shall, in addition to the tax, interest and penalties, be responsible and liable for all costs of collection and prosecution.


**Section 9: Effective Date of Tax; Continuation.**

The fire service appropriations tax and the EMS service appropriations taxes shall be levied in accordance with the terms of this article for the calendar year 2026 and shall be considered assessed at the same time or times as the tax levied against real estate by the Borough for general Borough purposes. The Council of the Borough of West Newton shall have the authority to continue said tax for additional periods at such a rate in compliance with law pursuant to further ordinance of Council.

ATTEST:

BOROUGH OF WEST NEWTON:

  
ASHLEY PERGOLA, Borough Secretary

  
JASON COOPER, Council President

Examined and Approved this 21<sup>st</sup> day of October, 2025.

  
MARY POPOVICH, Mayor

