

**PUBLIC NOTICE
JACKSON TOWNSHIP
ORDINANCE NO. 5-2026**

You are hereby notified that the Jackson Township Board of Supervisors on October 5, 2026 at 7:30 PM in the Jackson Township Municipal Building located at 60 North Ramona Road, Myerstown, Pennsylvania, shall consider for adoption and enactment Ordinance No. 5-2026.

Ordinance No. 5-2026 is an Ordinance of the Board of Supervisors of Jackson Township, Lebanon County, Pennsylvania, establishing a special purpose real estate tax levy for fire protection services pursuant to Section 3205(a)(4) of the Second-Class Township Code, 53 P.S. § 68205(a)(4). The Ordinance establishes a Fire Protection Services Tax upon all real property within Jackson Township made taxable for Township purposes. The tax shall be used solely for fire protection purposes authorized by law, including the purchase and maintenance of fire apparatus, support for facilities to house fire apparatus, appropriations to fire companies, training of fire company personnel, fire training schools or centers, and contracts for fire protection services. The tax rate shall not exceed three mills unless otherwise authorized by law, and the initial rate shall be set at 0.2 mills.

A complete copy of this ordinance may be obtained or reviewed for a cost not greater than the cost of copying the Ordinance at the following locations:

Jackson Township Municipal Building
60 North Ramona Road
Myerstown, Pennsylvania 17042

Lebanon County Law Library
400 South 8th Street
Lebanon, PA 17042

**TOWNSHIP OF JACKSON
LEBANON COUNTY, PENNSYLVANIA
ORDINANCE NO. 05-2026**

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF JACKSON TOWNSHIP, LEBANON COUNTY, PENNSYLVANIA, ESTABLISHING A SPECIAL PURPOSE REAL ESTATE TAX LEVY FOR FIRE PROTECTION SERVICES PURSUANT TO SECTION 3205(a)(4) OF THE SECOND-CLASS TOWNSHIP CODE.

WHEREAS, Jackson Township is a township of the second class located in Lebanon County, Pennsylvania; and

WHEREAS, the Board of Supervisors is authorized to provide for fire protection services and to appropriate money to fire companies serving the Township; and

WHEREAS, Section 3205(a)(4) of the Second Class Township Code, 53 P.S. § 68205(a)(4), authorizes the Board of Supervisors to levy an annual tax not exceeding three mills to purchase and maintain fire apparatus and a suitable place to house fire apparatus, to make appropriations to fire companies located inside and outside the Township, to make appropriations for the training of fire company personnel and for fire training schools or centers, and to contract with adjacent municipal corporations or volunteer fire companies therein for fire protection; and

WHEREAS, the Board of Supervisors has determined that a dedicated fire protection services tax is necessary and appropriate to support continued fire protection services for the health, safety, and welfare of Township residents, property owners, businesses, and visitors; and

NOW THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Supervisors of Jackson Township, Lebanon County, Pennsylvania, and it is hereby enacted and ordained by authority of the same, as follows:

SECTION 1. SHORT TITLE.

This Ordinance shall be known and may be cited as the “Jackson Township Fire Protection Services Tax Ordinance.”

SECTION 2. AUTHORITY.

This Ordinance is enacted pursuant to the authority granted to townships of the second class under the Second-Class Township Code, including Section 3205(a)(4), 53 P.S. § 68205(a)(4), and any other applicable law.

SECTION 3. ESTABLISHMENT OF FIRE PROTECTION SERVICES TAX.

- A. A special purpose real estate tax levy is hereby established for fire protection services within Jackson Township. The tax shall be known as the Fire Protection Services Tax.
- B. The Fire Protection Services Tax shall be levied upon all real property within Jackson Township made taxable for Township purposes, as ascertained by the last adjusted valuation for county purposes, in the same manner and form as the Township's general purpose real estate tax levy.
- C. The rate of the Fire Protection Services Tax shall not exceed three mills unless otherwise authorized by law. The annual rate shall be fixed by the Board of Supervisors by the Township's annual tax resolution or ordinance for the applicable fiscal year.
- D. The Township may increase or decrease the Fire Protection Service Tax for the upcoming calendar year by Resolution. This shall be done no later than December 20 each year.
- E. The Fire Protection Services Tax shall be set at .20 mills to start.

SECTION 4. PURPOSE AND PERMITTED USES.

- A. Revenue generated by the Fire Protection Services Tax shall be used solely for purposes authorized by applicable law, including, without limitation, the purchase and maintenance of fire apparatus; the acquisition, maintenance, repair, improvement, or support of a suitable place to house fire apparatus; appropriations to fire companies located inside or outside the Township; appropriations for the training of fire company personnel and for fire training schools or centers; and contracts with adjacent municipal corporations or volunteer fire companies therein for fire protection.
- B. Permitted fire protection expenditures may include, where authorized by law and approved by the Board of Supervisors, costs related to fire apparatus and equipment, vehicle insurance, workers' compensation insurance, fuel, maintenance, repair,

replacement, training, facilities, and other fire protection service costs consistent with the purposes of this Ordinance.

SECTION 5. NOTICE, BILLING, AND COLLECTION.

- A. The Township shall give notice of tax liability for the Fire Protection Services Tax at the same time and in the same manner as notice is given for the Township's general real estate taxation. The tax may appear on the same tax bill as the Township's general real estate tax.
- B. The entry of the Fire Protection Services Tax in the tax duplicate and issuance of the duplicate to the duly elected or appointed Township Tax Collector shall constitute the Tax Collector's warrant for the collection of the tax.
- C. The Fire Protection Services Tax shall be collected by the Township Tax Collector in the same manner, at the same time, and subject to the same discounts, penalties, interest, lien rights, remedies, and costs of collection as apply to the Township's general real estate tax, unless otherwise required by law.

SECTION 6. ACCOUNTING AND RESTRICTED USE OF FUNDS.

- A. The Tax Collector shall keep an accurate account of all Fire Protection Services Taxes collected under this Ordinance and shall remit the taxes collected to the Township Treasurer in the same manner and at the same time as other Township real estate taxes are remitted, or as otherwise required by law.
- B. The Township Treasurer and other appropriate Township officials shall account for Fire Protection Services Tax revenues in a manner that reasonably identifies the source and use of such funds and ensures that the revenues are applied only to purposes authorized by this Ordinance and applicable law.

SECTION 7. AGREEMENTS WITH FIRE COMPANIES; REPORTING.

- A. The Township may enter into written agreements, memoranda of understanding, cooperation agreements, or similar arrangements with any fire company receiving appropriations or other support from Fire Protection Services Tax revenues. Such agreements may address the scope of services, response areas, allocation and use of

Township appropriations, insurance, reporting, accountability, budgeting, compliance with Township policies, and other matters reasonably related to the provision of fire protection services.

- B. Any fire company receiving Township appropriations shall provide financial and operational reports as requested by the Township, including an annual report identifying the use of appropriated funds for the prior year and any proposed budget or supporting documentation reasonably requested to assist the Township in its annual budget and tax levy process.

SECTION 8. RELATIONSHIP TO OTHER TAXES.

The Fire Protection Services Tax shall be in addition to all other taxes of any kind or nature levied by Jackson Township, unless the Board of Supervisors expressly provides otherwise by ordinance or resolution.

SECTION 9. REPEALER.

All ordinances, resolutions, or parts thereof that are inconsistent with this Ordinance are hereby repealed to the extent of such inconsistency.

SECTION 10. SEVERABILITY.

The provisions of this Ordinance are severable. If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is declared unconstitutional, illegal, invalid, or unenforceable by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance, which shall remain in full force and effect.

SECTION 11. EFFECTIVE DATE.

This Ordinance shall become effective five (5) days after enactment, or on January 1, 2027, whichever is later, unless a different effective date is required by law or specified by the Board of Supervisors at the time of enactment.

**ENACTED, ORDAINED AND APPROVED THIS ____ DAY OF _____,
2026.**

ATTEST:

**JACKSON TOWNSHIP BOARD
OF SUPERVISORS**

By: _____
Thomas Morrissey, Secretary

By: _____
Thomas Houtz, Chairman

By: _____
Michael Dunkle, Vice Chairman