# 1. Why do municipalities have to support the Fire Departments?

In 2008, the PA Commonwealth changed the Borough & Township Code to say that "The Municipality shall be responsible for ensuring that fire and emergency medical services are provided for including appropriate financial and administrative assistance." Municipalities are required by law to support their Fire Departments.

#### 2. What does percent of assessed value mean?

It is the value of property in a fire department's primary response area. The percent of assessed value is based on information provided by the Adams County Office of Planning and Development. This information looks at both primary response areas and the assessed value of property in those areas.

# 3. Why are the fire department expenses so high? Aren't they doing fine with fund raisers and carnivals?

Fire Departments have significant operating expenses and they can no longer be expected to offset those costs by conducting fund raisers. Fire departments have experienced rising costs for training and equipment while receiving limited contributions from municipalities. The fire departments have reached the point that they are unable to cover their costs through fund raising and must receive greater support in order to maintain a volunteer force.

**4.** What methods can municipalities use to obtain the funds needed for Fire Departments? It is ultimately up to each municipality how they choose to obtain the funds needed. The goal is equitable funding county-wide so that all property owners are sharing equally based on their assessed value.

# 5. Why would we need a tax for fire funding?

Many individuals and businesses contribute to their local fire departments, but <u>most</u> do not. A tax for emergency services funding would ensure that money is set aside for that purpose and would also ensure a fair arrangement based on assessed value of property. In addition, a fire tax can only be used for fire department support, so there's no question about where the money goes.

#### 6. I already donate to the fire companies – should I stop if there's a tax?

Individuals and businesses will need to evaluate what they contribute now to their local fire departments and decide whether to contribute more than the .25 mil tax. Fire departments may still need to conduct fund raisers since a .25 mil tax will not cover all of their operating expenses.

### 7. What about people who rent? Are they paying their fair share?

Yes, renters pay their share of property taxes through rental fees. Property tax is a cost that is passed on to renters by the property owner.



# 8. Why not tax people instead of property?

Municipalities are limited in their ability to tax individuals and could not raise sufficient funds through a Per Capita tax to support the volunteer fire departments. Property tax is a more equitable method for distributing the cost and ensures that both commercial and residential property owners contribute to the essential protection that volunteer fire departments provide.

## 9. Why doesn't the county set up a fire tax?

The County cannot establish a dedicated fire or ambulance tax. Counties, under Pennsylvania law, can allocate funds for the purpose of fire and emergency training, but they cannot enact a dedicated fire and ambulance tax. Municipalities, however, do have that authority.

### 10. What if another township or borough doesn't join in with a fire tax?

It is vitally important that municipalities participate in a .25 mil emergency services tax or General Fund allocation so that the cost is distributed fairly and all county fire departments are adequately supported. However, if a municipality chooses not to participate, it may face difficulty in obtaining emergency services from local fire departments and in fulfilling its obligation to provide emergency protection throughout its jurisdiction.

#### 11. Aren't there too many fire companies?

There may be, and municipalities are responsible for determining which fire departments will serve their areas. The Fire Study does suggest several changes of alignment and most importantly, it provides municipalities with essential information for making those kinds of decisions.

# 12. Don't Fire Companies have too much equipment?

Equipment needs are an important part of the discussion between the fire departments and municipalities. It is essential that the protection of life and property and the safety of volunteer fire personnel are integral to that discussion.

#### 13. How will the fire departments use the money?

Fire Departments will be permitted to spend municipal contributions on operational expenses and such capital improvements as new equipment purchases and facility upgrades. Fire Departments should be required to account for their expenditures to supporting municipalities through Memorandums of Understanding (MOU).

#### 14. How do I know that the tax money will go to the fire departments?

All money raised by an emergency services tax must by law go to fire department funding. The advantage of an emergency services tax is that everyone can be assured that the money will be used to support fire departments.

# 15. Why do so many fire units respond to a fire? Can't most fires be handled by only a few fire units?

There are several reasons. Fire apparatus are classified by their primary function. There are many tasks to complete at a fire. Some of these tasks are best performed by "fire engines" while others are best done by "fire trucks." (Yes, there is a difference.) In some areas, "tankers" will be needed to supply water. In other situations, special apparatus such as "rescues" are needed for special tasks.



In addition to these units, there may be a need for other vehicles such as those used for command officers and those to perform general support functions.

Fighting fires and responding to other emergencies is a labor intensive operation, and it takes a lot of people to make this happen.

The firefighters also need to protect themselves from the dangerous atmosphere that they work in. As a safeguard for the firefighters, departments require the use of "Rapid Intervention Teams" which also typically require additional units and staffing.

# 16. My taxes are already high – how much will I have to pay?

The amount is based on assessed property value. The following table shows examples of a .25 mil emergency services tax for different property values:

.25 Mil Tax on various property values				
Property Value	Per Year	Per Month	Per Week	
\$50,000	\$13	\$1.04	\$0.24	
\$100,000	\$25	\$2.08	\$0.48	
\$200,000	\$50	\$4.17	\$0.96	
\$300,000	\$75	\$6.25	\$1.44	
\$400,000	\$100	\$8.33	\$1.92	
\$500,000	\$125	\$10.42	\$2.40	

By supporting the Volunteer Fire Department .25 Mil of assessed property value, your elected officials will not only be doing what is right for your Fire Department, but will also be keeping your taxes down in the long run. In comparison it is estimated that the cost of career personnel only (excluding operational expenses, equipment, workers comp, etc) could cost the taxpayer 4.25 Mil.

4.25 Mil Tax on various property values				
Property Value	Per Year	Per Month	Per Week	
\$50,000	\$213	\$17.71	\$4.09	
\$100,000	\$425	\$35.42	\$8.17	
\$200,000	\$850	\$70.83	\$16.35	
\$300,000	\$1,275	\$106.25	\$24.52	
\$400,000	\$1,700	\$141.67	\$32.69	
\$500,000	\$2,125	\$177.08	\$40.87	

#### Note

These questions and answers are based on the study *Financing Fire Services for Adams County, Pennsylvania* released April 18, 2013.



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