

**PARTIAL WAIVER OF EMS TAX APPROPRIATION LIMITATION UNDER 53 P.S. § 68205(a)(8)(i)**

**RESOLUTION NO. 03-2025-5**

A RESOLUTION OF THE TOWNSHIP OF MIDDLE SMITHFIELD, COUNTY OF MONROE, COMMONWEALTH OF PENNSYLVANIA, PARTIALLY WAIVING THE APPROPRIATION LIMITATION ON THE USE OF EMS TAX REVENUE FOR THE PURPOSE OF PAYING SALARIES, BENEFITS OR OTHER COMPENSATION OF EMPLOYEES OF THE AMBULANCE, RESCUE OR OTHER EMERGENCY SERVICE FOR CALENDAR YEAR 2025.

WHEREAS, the Middle Smithfield Township Board of Supervisors adopted Resolution No. 12-2024-01 on or about December 19, 2024 and such Resolution established a tax for EMS Protection Purposes in accordance with 53 P.S. § 68205(a)(8);

WHEREAS, Middle Smithfield Township Resolution No. 12-2024-01 established an annual EMS tax as part of the real property tax at the rate of 0.04 mill on each dollar of assessed valuation;

WHEREAS, 53 P.S. § 68205(a)(8)(i) limits the amount of the EMS tax revenue that can be used for paying salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service to one-half of the revenue generated from the tax unless otherwise waived by resolution; and,

WHEREAS, Middle Smithfield Township wishes to and by way of this Resolution does partially waive the above-referenced limitation on the use of the EMS tax revenue for the purpose of paying salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service by allowing up to Seventy-Five percent (75%) of the EMS tax revenue received by the EMS provider to be used for such benefits.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Board of Supervisors of the Township of Middle Smithfield, County of Monroe, Commonwealth of Pennsylvania:

**Section 1: PARTIAL WAIVER OF EMS TAX APPROPRIATION LIMITATION UNDER 53 P.S. § 68205(a)(8)(i)**

- a. That the limitation on the amount of the EMS tax revenue that can be used for paying salaries, benefits or other compensation of employees is hereby partially waived to allow up to Seventy-Five percent (75%) of the EMS tax revenue received by the EMS provider to be used for paying salaries, benefits or other compensation of employees of ambulance, rescue or other emergency service for calendar year 2025. No more than Seventy-Five percent (75%) of the EMS tax revenue received by the EMS provider may be used for paying salaries, benefits or other compensation of employees. At least Twenty-Five percent (25%) of the EMS tax revenue received by the EMS provider shall be used for purposes other than salaries, benefits and/or other compensation of employees.
- b. That this partial waiver of the EMS tax appropriation limitation under 53 P.S. § 68205(a)(8)(i) shall apply to calendar year 2025.

**Section 2.**

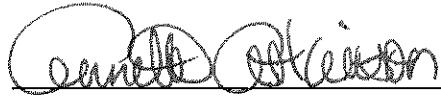
That any Resolution or part thereof, conflicting with this Resolution, is hereby repealed insofar as the same affects this Resolution.

**Section 3.**

That this Resolution shall take effect on the earliest date permitted by law and shall be in force for calendar year 2025.

Adopted this 27 day of March 2025.

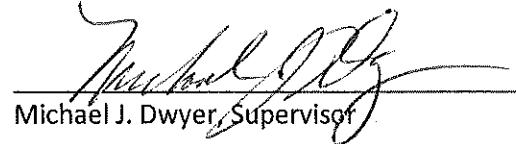
BOARD OF SUPERVISORS  
MIDDLE SMITHFIELD TOWNSHIP



Annette Atkinson, Chairwoman



Mark Oney, Vice-Chairman



Michael J. Dwyer, Supervisor

(Township Seal)

**CERTIFICATION**

I HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 03-2025-5 enacted by the Board of Supervisors this 27 day of March 2025.



Michele L. Clewell, Township Secretary