

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1995 Session of
1991

INTRODUCED BY SAURMAN, NAHILL, E. Z. TAYLOR AND FOX,
OCTOBER 8, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 8, 1991

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An
2 act concerning townships of the second class; and amending,
3 revising, consolidating, and changing the law relating
4 thereto," further providing for tax levies.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Section 905 of the act of May 1, 1933 (P.L.103,
8 No.69), known as The Second Class Township Code, reenacted and
9 amended July 10, 1947 (P.L.1481, No.567) and amended July 2,
10 1953 (P.L.354, No.83), September 8, 1959 (P.L.809, No.305), July
11 26, 1963 (P.L.323, No.176), May 3, 1965 (P.L.35, No.29),
12 December 14, 1967 (P.L.833, No.358), July 16, 1975 (P.L.69,
13 No.40), May 22, 1981 (P.L.79, No.26) and November 29, 1990
14 (P.L.610, No.155), is amended to read:

15 Section 905. Township and Special Tax Levies.--A. The board
16 of township supervisors may, by resolution, levy taxes upon all
17 real property and upon all occupations, or upon real property
18 alone, within the township made taxable for township purposes,

1 as ascertained by the last adjusted valuation for county
2 purposes, for the purposes and at the rates hereinafter
3 specified. All taxes shall be collected in cash.

4 1. An annual township tax, for road, bridge, and general
5 township purposes, not later than the fourth Monday of March of
6 each year, not exceeding fourteen mills. Where the board of
7 supervisors, by a majority action, shall, upon due cause shown,
8 petition the court of quarter sessions for the right to levy
9 additional millage, the court, after such public notice as it
10 may direct and after hearing, may order a greater rate than
11 fourteen mills [but not exceeding five additional mills,] to be
12 levied. Such annual township tax shall include all levies for
13 road, bridge and general township purposes.

14 2. Upon receipt of a petition of a majority of the owners of
15 real estate of the township requesting it, an annual tax, not
16 exceeding five mills, for the purpose of lighting the highways,
17 roads and other public places in the township, in the manner
18 provided by the general powers of this act, and of defraying the
19 cost, charges and expenses thereof. Nothing contained herein
20 shall require a petition of owners of real estate in any
21 township, which is now lighting its streets and imposing taxes
22 under this subsection for such purposes.

23 3. An annual tax so long as necessary not exceeding fifty
24 per centum of the rate of assessment for the township tax, for
25 the purpose of procuring a lot and erecting a building thereon
26 for a townhouse, and for the payment of indebtedness incurred in
27 connection therewith.

28 4. An annual tax, not exceeding three mills, pursuant to
29 provision therefor in the township budget, for the purpose of
30 purchasing and maintaining fire apparatus, for the purpose of

1 making appropriations to fire companies both within and without
2 the township and of contracting with adjacent municipalities or
3 volunteer fire companies therein for fire protection, for the
4 purchase and maintenance of fire apparatus, and for the purposes
5 of providing a suitable place for the housing of fire apparatus.
6 If an annual tax for the purposes specified in this clause is
7 proposed to be set at a level higher than three mills, the
8 question shall be submitted to the voters of the township, and
9 the county board of elections shall frame the question in
10 accordance with the election laws of the Commonwealth for
11 submission to the voters of the township.

12 5. A tax not exceeding two mills for the purpose of
13 establishing and maintaining fire hydrants and fire hydrant
14 water service, after obtaining the assent of fifty-one per
15 centum of the electors of the township voting thereon, in the
16 manner provided in this act.

17 6. A tax, for the purpose of maintaining and operating
18 parks, playgrounds, playfields, gymnasiums, public baths,
19 swimming pools and recreation centers as hereinafter provided.

20 7. Annual tax sufficient to pay interest and principal on
21 any indebtedness incurred pursuant to the act of July 12, 1972
22 (P.L.781, No.185), known as the "Local Government Unit Debt
23 Act," or any prior or subsequent act governing the incurrence of
24 indebtedness of the township.

25 8. An annual tax, not exceeding one-half mill, for the
26 purpose of supporting ambulance and rescue squads serving the
27 township, except as provided in subsection D.

28 B. Whenever the assent of the electors is required as
29 hereinbefore provided the same shall be expressed at an election
30 to be held at the place and time of any general, special or

1 primary election, and under the same regulations as provided by
2 law for the holding of municipal elections. At such election,
3 the election officers shall receive ballots from the electors,
4 which shall be prepared in the manner prescribed by the
5 Pennsylvania Election Code.

6 C. This article does not include the levy of any taxes upon
7 particular districts or parts of any township for particular
8 purposes.

9 D. The tax for supporting ambulance and rescue squads
10 serving the township shall not exceed the rate specified in
11 clause 8 of subsection A, except when the question is submitted
12 to the voters of the township in the form of a referendum which
13 will appear on the ballot in accordance with the election laws
14 of the Commonwealth in which case the rate shall not exceed two
15 mills. The county board of elections shall frame the question to
16 be submitted to the voters of the township in accordance with
17 the election laws of the Commonwealth.

18 Section 2. This act shall take effect in 60 days.