

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1326 Session of
2001

INTRODUCED BY SOLOBAY, BASTIAN, BELARDI, BELFANTI, BOYES,
CALTAGIRONE, CAPPELLI, COLAFELLA, CORRIGAN, CREIGHTON, DALEY,
DeLUCA, DERMODY, DeWEESE, FLEAGLE, FRANKEL, FREEMAN, GRUCELA,
HARHAI, HORSEY, KELLER, LAUGHLIN, LESCOVITZ, LEVDANSKY,
MELIO, NICKOL, PIPPY, READSHAW, SAYLOR, SCRIMENTI, SHANER,
STABACK, STEELMAN, TANGRETTI, THOMAS, TRELLO, WANSACZ,
C. WILLIAMS, WOJNAROSKI, YOUNGBLOOD AND YUDICHAK,
APRIL 12, 2001

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 12, 2001

AN ACT

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

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

8 Section 1. Section 3205 of the act of May 1, 1933 (P.L.103,
9 No.69), known as The Second Class Township Code, reenacted and
10 amended November 9, 1995 (P.L.350, No.60) and amended December
11 18, 1996 (P.L.1154, No.175), is amended to read:

12 Section 3205. Township and Special Tax Levies.--(a) The
13 board of supervisors may by resolution levy taxes upon all real
14 property within the township made taxable for township purposes,
15 as ascertained by the last adjusted valuation for county
16 purposes, for the purposes and at the rates specified in this

1 section. All taxes shall be collected in cash.

2 (1) An annual tax not exceeding fourteen mills for general
3 township purposes. If the board of supervisors petitions the
4 court of common pleas for the right to levy additional millage,
5 the court may order a greater rate than fourteen mills, but not
6 exceeding five additional mills, to be levied.

7 (2) An annual tax not exceeding five mills to light the
8 highways, roads and other public places in the township.

9 (3) An annual tax not exceeding fifty percent of the rate of
10 assessment for the general township tax to procure land and
11 erect public buildings thereon and for the payment of
12 indebtedness incurred in connection therewith.

13 (4) An annual tax not exceeding three mills to purchase and
14 maintain fire apparatus and a suitable place to house fire
15 apparatus, to make appropriations to fire companies located
16 inside and outside the township, to make appropriations for the
17 training of fire company personnel and for fire training schools
18 or centers and to contract with adjacent municipal corporations
19 or volunteer fire companies therein for fire protection.

20 (i) The township may appropriate up to one-half, but not to
21 exceed one mill, of the revenue generated from a tax under this
22 clause for the purpose of paying salaries, benefits or other
23 compensation of employes of a fire company serving the township.

24 (ii) If an annual tax is proposed to be set at a level
25 higher than three mills, the question shall be submitted to the
26 voters of the township.

27 (5) A tax not exceeding two mills to establish and maintain
28 fire hydrants and fire hydrant water service.

29 (6) A tax to acquire, maintain and operate parks,
30 playgrounds, playfields, gymnasiums, swimming pools and

1 recreation centers.

2 (7) An annual tax sufficient to pay interest and principal
3 on any indebtedness incurred under [the act of July 12, 1972
4 (P.L.781, No.185), known as the "Local Government Unit Debt
5 Act."] 53 Pa.C.S. Pt. VII Subpt. B (relating to indebtedness and
6 borrowing).

7 (8) An annual tax not exceeding one-half mill to support
8 ambulance [and rescue squads], rescue and other emergency
9 services serving the township.

10 (i) The township may appropriate up to one-half of the
11 revenue generated from a tax under this clause for the purpose
12 of paying salaries, benefits or other compensation of employees
13 of the ambulance, rescue or other emergency service.

14 (ii) If an annual tax is proposed to be set higher than one-
15 half mill, the question shall be submitted to the voters of the
16 township.

17 (9) An annual tax not exceeding five mills to create and
18 maintain a revolving fund to be used in making permanent street,
19 sidewalk, water supply or sewer improvements before the
20 collection of all or part of the cost from the property owners.
21 A revolving fund may also be used for the deposit of funds
22 raised through the issuance of general obligation bonds of the
23 township for the making of permanent street, sidewalk, water
24 supply or sewer improvements. When all or part of the cost of
25 the construction of any permanent street, sidewalk, water supply
26 or sewer improvement is paid from the revolving fund and is
27 later assessed and collected from the owners of the property
28 adjoining or abutting upon the improvement, the collections
29 shall be applied to the credit of the revolving fund to the
30 extent of the withdrawal therefrom for that purpose.

1 (10) An annual special tax not exceeding two mills to create
2 and accumulate moneys in a road equipment fund to be used
3 exclusively for purchasing road equipment.

4 (b) When it is shown to the court that the debts due by any
5 township exceed the amount which the board of supervisors may
6 collect in any year by taxation, the court, after ascertaining
7 the amount of indebtedness of the township, may in an action of
8 mandamus direct the board of supervisors, by special taxation,
9 to collect an amount sufficient to pay the debts. If the amount
10 of indebtedness is so large as to render it inadvisable to
11 collect the entire amount in any one year, the court may direct
12 the special taxes to be levied and collected during successive
13 years as may be required for payment of the debt.

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