



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 547

PRINTERS NO. 886

PRIME SPONSOR: Emrick

### COST / (SAVINGS)

FUND	FY 2018/19	FY 2019/20
First Class Township Funds	\$0	See "Fiscal Impact"

**SUMMARY:** Amends the First Class Township Code to allow townships to set their annual assessment of the property tax millage rate by resolution. This legislation would take effect in 60 days.

**ANALYSIS:** This legislation amends the First Class Township Code to add the words "by resolution" to Section 1709(a) (relating to tax levies). This change will allow a board of township commissioners to set millage rates via resolution rather than ordinance.

The legislation clarifies that for years that the millage rate remains the same or lower than the previous year, a resolution may be used. For years when the millage rate is increased, the township shall use an ordinance. The tax rate fixed by resolution or ordinance shall be expressed in dollars and cents.

**FISCAL IMPACT:** This legislation would have no adverse fiscal impact on Commonwealth funds. First class townships will realize some savings by not having the additional legal and advertising costs associated with passing an ordinance for the same or a lower millage rate. Any estimate of those savings is indeterminable at this point.

**PREPARED BY:** Tim Rodrigo  
House Appropriations Committee (R)

**DATE:** March 25, 2019

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*