

**SENATE APPROPRIATIONS COMMITTEE  
FISCAL NOTE**

**BILL NO.** House Bill 547

**PRINTER NO.** 886

**AMOUNT**

No Fiscal Impact

**FUND**

General Fund

**DATE INTRODUCED**

February 19, 2019

**PRIME SPONSOR**

Representative Emrick

**DESCRIPTION**

House Bill 547 amends the First Class Township Code to allow for the setting of the annual assessment of property tax millage rate by resolution.

This legislation allows a first class township board of commissioners, in years in which the property tax millage rate remains the same or is lower than a previous year, to utilize a resolution instead of ordinance to set its annual millage rate. When a rate is increased over the previous year, an ordinance shall be used.

Currently, the First Class Township Code is silent on how townships set their annual property tax millage rates. The Second Class Township Code allows for rates to be set by resolution.

**FISCAL IMPACT:**

House Bill 547 will have no negative fiscal impact on Commonwealth funds.

There are 93 first class townships in Pennsylvania. Currently, annual property tax millage rates are set by ordinance, which are required to be published in at least one newspaper of general circulation. Resolutions are not required to be published.

This legislation could allow for minimal savings to those first class townships who will no longer incur the legal and publishing costs of annual ordinances because they have either not increased their rates or have reduced them. Prices for newspaper ads vary significantly depending on the size of the ad and the paper in which it must be published. Individual townships could be expected to save less than \$1,000 as a result of not having to publish an ordinance.