

**SENATE APPROPRIATIONS COMMITTEE
FISCAL NOTE**

BILL NO. House Bill 548

PRINTER NO. 887

AMOUNT

No Fiscal Impact

FUND

General Fund

DATE INTRODUCED

February 19, 2019

PRIME SPONSOR

Representative Emrick

DESCRIPTION

House Bill 548 amends Title 8 (Boroughs) and Title 11 (Cities) to allow for the setting of the annual assessment of property tax millage rate by resolution.

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

FISCAL IMPACT:

House Bill 548 will have no negative fiscal impact on Commonwealth funds.

There are 956 boroughs and 53 third class cities 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 boroughs and third class cities that 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 municipalities could be expected to save less than \$1,000 as a result of not having to publish an ordinance.