

**SUPPLEMENTING ACT, SECOND CLASS CITIES**  
**Act of May 12, 1911, P.L. 295, No. 187**  
A SUPPLEMENT

Cl. 11

To an act, entitled "An act for the government of cities of the second class," approved the seventh day of March, Anno Domini one thousand nine hundred and one; providing for the levy, collection, and disbursement of taxes and water-rents, or rates, and conferring certain powers and duties in reference thereto upon the city treasurer, the board of water assessors, and the collector of delinquent taxes; and repealing certain acts relating to matters herein provided for.

Section 1. Be it enacted, &c., That taxes and water-rents, or rates, in cities of the second class, shall be levied and assessed annually, and all appropriations shall be made annually, by general ordinance, prior to the first day of December of each year, which shall fix and determine the same for the ensuing fiscal year commencing January first.

It shall be the duty of all the departments of the city government to make reports of the receipts and expenditures of their various departments, and also estimates of the probable revenues to be collected by, and of the probable amounts required by, the respective departments, for the ensuing fiscal year, to the mayor, to be transmitted to the council at such time, prior to December first of each year, as may be fixed by the mayor and council. Said reports, together with the report of the city controller of the total amounts received by the city from taxes and other revenues in prior years, and also an estimate by the city controller of the probable revenues of the ensuing fiscal year, shall be submitted to council, for the purpose of enabling the council to determine the amount of taxes and other revenues reasonably to be anticipated for the ensuing fiscal year, and to determine the rate of taxes or millage to be fixed to meet the current expenses of the city for the ensuing fiscal year.

(1 amended June 15, 1915, P.L.976, No.425)

Section 2. (a) The councils of said cities of the second class shall be, and they are hereby, authorized, empowered, and directed to fix the amounts of money which will be required to defray all the various expenses necessary for conducting the various departments, and also to fix the amounts of money necessary for the payment of the interest and principal upon the indebtedness of said cities, and the separate indebtedness of any portion or division thereof, and for all other municipal purposes; and said councils are hereby authorized, empowered, and directed, annually, to cause a tax sufficient for all of said purposes to be levied and collected out of the estate, real and personal, subject to taxation within said cities.

(b) A city of the second class shall have no power to impose, levy or collect a business privilege tax, mercantile license tax or any tax on or measured by gross receipts of any

regulated financial services institution. A regulated financial services institution is:

(1) an entity that is registered as a broker/dealer under the Securities Exchange Act of 1934 (48 Stat. 881, 15 U.S.C. § 78a et seq.) or the act of December 5, 1972 (P.L.1280, No.284), known as the "Pennsylvania Securities Act of 1972"; or

(2) an entity that is affiliated with a broker/dealer described in clause (1) to the extent that the entity provides investment fund-related management or administrative services. Administrative services include fund administration and compliance services; transfer agency services; shareholder services; custodial services; clearing services; fund, portfolio and participant accounting services; and computer processing, programming, systems development and maintenance and other systems-related and consulting services. Management services include fund asset management and investment advisory services. Investment funds include investment companies registered under the Investment Company Act of 1940 (54 Stat. 789, 15 U.S.C. § 80a-1 et seq.); individually managed investment portfolios; and assets maintained under employe welfare or benefit plans, whether or not such plans are qualified under the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.). An entity is affiliated with a broker/dealer if the entity is, directly or indirectly, in control of, controlled by or under common control with the broker/dealer. Control shall mean ownership greater than fifty per centum.

(2 amended July 11, 1996, P.L.602, No.102)

Section 3. All taxes levied in accordance with the provisions of section one hereof shall be payable in advance, during the months of January, February, and March of each fiscal year. Water-rents, or rates, which are payable on the flat rate basis shall also be payable in advance, during the same months. The taxpayers shall also have the option to elect to pay the aforesaid taxes or water-rents, or rates, quarterly, as follows; viz,--

The first quarterly payment, during the months of January, February, and March; the second quarterly payment, during the month of April; the third quarterly payment, during the month of July; and the fourth quarterly payment, during the month of October. The first quarterly payment shall become delinquent if not paid on or before the thirty-first of March; the second quarterly payment shall become delinquent if not paid on or before the thirtieth of April; the third quarterly payment shall become delinquent if not paid on or before the thirty-first of July, and the fourth quarterly payment shall become delinquent if not paid on or before the thirty-first of October; and the said quarterly payments shall when delinquent, in each respective instance, bear the same penalties and interest charges as hereinafter provided for delinquent taxes. Quarterly payments made at any of the respective times hereinbefore provided shall be payable at face, except the first quarterly payment, which, if made during the month of January, shall be paid at a discount of two per centum. Water which is supplied to consumers on a metered basis shall be payable at such time or times as may be prescribed by ordinance.

The city shall have power to prescribe by ordinance the time or times at which meters shall be read, the terms and conditions on which water will be supplied on a metered service; and the time or times on which payment for such water shall be made. It shall also have the power to prescribe the discounts, if any, which shall be allowed for prompt payment; and the penalties, if any, which may be imposed for delayed payments; and also to provide for a minimum rate or rates for meter service for all classes of users of water, including both domestic and commercial. In the absence of any provision by ordinance in reference to the same, the board of water assessors shall read all meters not less than four times per year; and shall read all meters during the months of October and November of each year, and ascertain the amount of water used in each year, as shown by said meters for the preceding twelve months, or as near thereto as may be convenient; and shall assess the water-rents, or rates, for the water consumed, at the rates fixed from time to time by ordinance, and the same shall be payable annually, during the months of January, February, and March of each succeeding year.

A discount of two per centum shall be allowed on all taxes or water-rents, or rates, due under the provisions of this act and paid during the month of January. During the months of February and March all taxes and water-rents, or rates, shall be payable at face, all of said payments to be made to the city treasurer, at his office and at such other place as may be designated by the city treasurer; and, in case said taxes or water-rents, or rates, be not paid at the times fixed for the payment of the same, said taxes and water-rents, or rates, shall be deemed delinquent, and shall be placed in the hands of the collector of delinquent taxes for collection; and two per centum of the total amount of said taxes and water-rents, or rates, shall forthwith be added to said delinquent taxes and water-rents, or rates, as a penalty for the nonpayment thereof at the times herein prescribed; and, in addition to said penalty, said delinquent taxes and water-rents, or rates, shall bear interest at the rate of one-half per centum per month on the face amount of said delinquent taxes and water-rents, or rates, for each and every month, or part thereof, that the same shall remain delinquent and unpaid.

Said city shall have the right, as heretofore, to charge all consumers of water for water furnished by said city, and also to make such exemptions or reductions of rates, as may be fixed by ordinance, to any public charity, school, religious institution, and kindred institution, and, for said purposes, to have and possess all of the rights in respect to the collection of said rents, or rates, as are now in force or may hereafter be enacted.

Said city shall have the further right to shut off the supply of water to any premises, at any time, upon the nonpayment of the water-rents, or rates, levied and assessed for water supplied thereto, as and when the same becomes due and payable.

(3 amended July 20, 1917, P.L.1173, No.403)

Section 4. The collector of delinquent taxes shall give bond with sufficient sureties, the amount of the same and nature of

the sureties to be fixed by ordinance by the councils of said city, which bond shall be conditioned for the faithful performance of the duties of his office. Said bond shall be approved by the councils of said cities, prior to the collector assuming the duties of his office. Said collector of delinquent taxes shall make monthly returns of all moneys collected by him to the city treasurer of said city, in accordance with the provisions of the act to which this is a supplement.

Section 5. The councils of said cities are hereby authorized and empowered to create a board of water assessors, consisting of three qualified citizens, to be appointed by the mayor, one of whom shall be designated by the mayor as the chairman of said board. Councils shall provide a sufficient number of employes for conducting the affairs of this board, and shall fix the salaries of the members and employes thereof. Councils shall annually levy and fix a schedule of water-rents, or rates, and the rents at which water will be furnished by meter, and the conditions upon which the same shall be furnished, and shall have the right to require the use of meters, upon such terms and conditions as may be prescribed by ordinance, either in specified classes of users or in certain sections of the city, or generally throughout the city; and said board shall have the power and authority of assessing the water-rents, or rates, in accordance therewith; and, for this purpose, said board and its employes shall have the right to enter and inspect all dwellings or buildings whenever they deem it necessary.

Said board of water assessors shall have the power to grant exonerations on account of vacancy, and non-use of water, and for other causes, upon such terms as may be prescribed by councils. Any person, firm, or corporation which shall feel aggrieved by any assessment made by said board, may, personally or by his or its duly authorized agent, appeal to the full board of water assessors sitting as a board of revision, and demand a reassessment of the same. All such appeals shall be by petition and affidavit, which shall be filed with the clerk of said board on or before the first day of February of each year. On the consideration of such appeals, the said board shall have the power to examine under oath or affirmation, any and all witnesses who may be brought before them. Any owner who is dissatisfied with the final decision of said board, upon said appeal, may appeal therefrom to the court of common pleas of said county wherein said property is situate; and for that purpose may present to said court or file in the prothonotary's office, within thirty days after said final decision, a petition signed by such person, or his or its duly authorized agent therefor, setting forth the facts of the case; notice of which appeal shall be given to the board of water assessors within fifteen days thereafter. Thereupon the said court shall proceed at its earliest convenience to hear said appeal, and to make such order and decree touching the matter complained of as may seem just and equitable. The costs of the appeal and hearing shall be paid by the losing party, or be apportioned between the parties, as the court may direct. (Par. repealed in part June 3, 1971, P.L.118, No.6)

No appeals taken from such assessment shall prevent the

collection of the water-rents, or rates, complained of, but in case the same shall be reduced, then the excess or overpayment shall be returned to the person who shall have paid the same.

It shall be the duty of the board of water assessors in said cities to furnish such departments of the city government such information at such time as the city council, by ordinance, may ordain. (Par. amended May 26, 1943, P.L.670, No.293)

(5 amended June 15, 1915, P.L.976, No.425)

Section 6. All taxes and water-rents, or rates, unpaid at the end of the last month in which by the terms of this act the same are payable, shall be deemed delinquent; and it shall be the duty of the city treasurer to prepare a registry or list of all delinquents, and place the same in the hands of the delinquent tax collector on or before the thirtieth day of April of each year.

The collector of delinquent taxes shall receive such compensation, either by a fixed salary or by fees, as councils may by ordinance provide; and all ordinances now in force in said cities, fixing such compensation, shall remain in force until otherwise changed by the councils of such cities.

(6 amended June 15, 1915, P.L.976, No.425)

Section 7. The collector of delinquent taxes shall, immediately upon said list being furnished to him, proceed to collect such delinquent tax and water-rents, or rates; and, if the same shall remain delinquent, it shall be the duty of said collector of delinquent taxes, on or before the twenty-eighth day of February in each year, following the date when such taxes and water-rents, or rates, became delinquent, to prepare a list of all delinquents. Said list shall contain the names of said delinquents; the ward in which the property against which such delinquent taxes and water-rents, or rates, were assessed; the street or public highway upon or near which such property is located, or, if more than one street, the name of one of the streets upon or near which the same is located; the amount of such delinquent taxes and water-rents, or rates, and the year for which the same were assessed.

If said delinquent taxes or water-rents, or rates, are not paid, it shall be the duty of the collector of delinquent taxes to file liens against the property for the amount of such taxes or water-rents, together with all penalties herein provided, and to collect the same in the manner provided by law. He shall file a single lien against any property to cover all of the taxes, including water-rents, or rates, for any one year.

Upon the request of any property owner for a separation of taxes, the collector of delinquent taxes shall furnish a statement of the taxes on the separate properties of the said owner, as requested, and shall receive payments of taxes on the separate properties: Provided, That in case a lien has been entered, that all cost therefor shall be paid: And also provided, That in case assessments of the separate properties have not been made, that a certified statement of the assessed valuation of the separate properties, as requested, shall first be obtained from the board of assessors: And provided further, That the collector of delinquent taxes may, in his discretion, refuse to allow a separation of taxes unless the separate

properties, if contiguous, are shown on a recorded plan.

(7 amended Apr. 26, 1933, P.L.89, No.58)

Section 7.1. (a) The procedure set forth in this section shall, notwithstanding any other provision of law, constitute the exclusive mode for securing review of any land use decision rendered pursuant to this act, the act of March 31, 1927 (P.L.98, No.69), referred to as the Second Class City Zoning Law, or a local ordinance.

(b) All appeals from all land use decisions rendered pursuant to this act, the Second Class City Zoning Law or a local ordinance shall be taken to the court of common pleas of the judicial district wherein the land is located and shall be filed within thirty days after entry of the decision as provided in 42 Pa.C.S. § 5572 (relating to time of entry of order).

(c) Land use appeals shall be entered as of course by the prothonotary or clerk upon the filing of a land use appeal notice which concisely sets forth the grounds on which the appellant relies. The appeal notice need not be verified. The land use appeal notice shall be accompanied by a true copy thereof.

(d) Upon filing of a land use appeal, the prothonotary or clerk shall forthwith as of course send to the governing body, board or agency whose decision or action has been appealed, by registered mail, the copy of the land use appeal notice, together with a writ of certiorari commanding said governing body, board or agency, within twenty days after receipt thereof, to certify to the court its entire record in the matter in which the land use appeal has been taken, or a true and complete copy thereof, including any transcript of testimony in existence and available to the governing body, board or agency at the time it received the writ of certiorari.

(e) If the appellant is a person other than the landowner of the land directly involved in the decision or action appealed from, the appellant, within seven days after the land use appeal is filed, shall serve a true copy of the land use appeal notice by mailing said notice to the landowner or his attorney at his last known address. For identification of such landowner, the appellant may rely upon the record of the municipality and, in the event of good faith mistakes as to such identity, may make such service nunc pro tunc by leave of court.

(f) Except in the event of an appeal by the municipality, the filing of an appeal in court under this article shall not stay the action appealed from, but the appellant may petition the court having jurisdiction of land use appeals for a stay. If the appellant is a person who is seeking to prevent a use or development of the land of another, whether or not a stay is sought by him, the landowner whose use or development is in question may, except in the event of an appeal by the municipality, petition the court to order the appellant to post bond as a condition to proceeding with the appeal. After the petition for posting a bond is presented, the court shall hold a hearing to determine if the filing of the appeal is frivolous. At the hearing, evidence may be presented on the merits of the case. It shall be the burden of the landowner to prove the appeal is frivolous. After consideration of all evidence

presented, if the court determines that the appeal is frivolous, it shall grant the petition for posting a bond. The municipality shall not be required to post a bond. The right to petition the court to order the appellant to post bond may be waived by the appellee, but such waiver may be revoked by him if an appeal is taken from a final decision of the court. The amount of the bond shall be no more than two thousand dollars. An order denying a petition for bond shall be interlocutory. An order directing the respondent to the petition for posting a bond to post a bond shall be interlocutory. If an appeal is taken by a respondent to the petition for posting a bond from an order of the court dismissing a land use appeal for refusal to post a bond, such responding party, upon motion of petitioner and after hearing in the court having jurisdiction of land use appeals, shall be liable for all reasonable costs, expenses and attorney fees incurred by petitioner.

(g) Within the thirty days first following notice to the city solicitor of the filing of a land use appeal, if the appeal is from a board or agency of a municipality, the municipality and any owner or tenant of property directly involved in the action appealed from may intervene as of course by filing a notice of intervention, accompanied by proof of service of the same, upon each appellant or each appellant's counsel of record. All other intervention shall be governed by the Pennsylvania Rules of Civil Procedure.

(7.1 added July 11, 1996, P.L.602, No.102)

Section 8. And all other acts or parts of acts of Assembly of this Commonwealth, general, special or local, appertaining to the subject-matter covered by this act, be and the same are hereby repealed. It being the intention that this act shall furnish a complete and exclusive system in itself, so far as relates to the practice of levying and assessing taxes and water-rents, or rates, and the procedure with reference thereto, the right to which accrues after January one, one thousand nine hundred and twelve.

This act shall not be construed to in any way affect or impair the right of any of such cities to collect any taxes or water-rents, or rates, which shall have been heretofore levied and assessed, or which may be levied and assessed prior to the first day of January, Anno Domini one thousand nine hundred and twelve; and, for the purpose of enforcing the collection of the same, all acts of Assembly, or parts thereof, now in force, authorizing the levying and assessing of said taxes and water-rents, or rates, shall be deemed in law to continue in existence.

Section 9. This act shall not go into force or take effect until the first day of January, Anno Domini one thousand nine hundred and twelve.