

**BOROUGHES, PERMITTED TO BUY FIRE FIGHTING EQUIPMENT**  
**Act of Apr. 18, 1923, P.L. 70, No. 46**  
AN ACT

Cl. 08

Authorizing boroughs to appropriate moneys or to levy and collect, with the assent of electors, a special tax for the purpose of purchasing fire engines and fire apparatus, and to assist existing fire companies in the purchase of fire engines and fire apparatus.

Section 1. Be it enacted, &c., That the burgess and council or town council of each of the several boroughs of this Commonwealth are authorized, in the manner hereinafter provided, to levy and collect in each and every year, when necessary, an annual special tax, in addition to the taxes now allowed by law to be assessed and collected for the general purposes, not exceeding three mills on each dollar of the assessed valuation of the borough as ascertained for county purposes.

Section 2. The money so raised and collected shall be used and expended under the direction and authority of the councils of the several boroughs for the following purposes, and none other: For the purpose of the purchase of fire engines, fire apparatus, and fire hose, for the use of the borough, or for the purpose of assisting any existing fire engine company or fire company or companies in any of the said boroughs in the purchase, renewal, or repair of their respective fire engines, fire apparatus, or fire hose, or for the purchase of land upon which to erect a fire house or for the erection and maintenance of a fire house or fire houses. Any of said boroughs are also authorized to expend moneys in its treasury, collected for general purposes, for any of the purposes provided for in this act.

(2 amended Apr. 5, 1927, P.L.114, No.77)

Section 3. Before the burgess and council or town council of any of said boroughs, unless heretofore otherwise authorized by law, shall be entitled to assess and collect any such tax, they shall accept the provisions of this act at any regular and stated meeting of council by resolution duly adopted, which resolution shall be entered upon the minutes.

Section 4. Thereupon the said borough shall give notice during at least twenty-eight days by weekly advertisements in the newspapers, not exceeding two, in said borough, and, if no newspaper is published therein, by at least twenty printed handbills posted in public parts thereof, of an election to be held, specifying the date thereof, for the purpose of obtaining the assent of the electors thereof to the levy and assessment of such special tax. Said notice shall contain a brief statement of the purpose for which the special tax is to be levied.

Section 5. Such election shall be held at the first general or municipal election occurring at least thirty days after the publication of the first notice. The question to be submitted to the electors shall be framed, and be printed upon the ballot used at said election, and such ballots shall be counted,

returned, and computed in accordance with the election laws of the Commonwealth.

Section 6. Whenever by the returns of such election it shall appear that there is a majority voting in favor of the levy and assessment of such special tax, the corporate authorities of the said borough may levy and assess the same to the amount named and specified in the notice given for the holding of such election, and the moneys arising from such tax shall be applied at such periods as the borough may determine for the purposes for which assessed and collected.