

BOROUGHES PERMITTED TO LEVY TAX FOR BUILDING FIRE HOUSES, ETC.

Act of May 4, 1927, P.L. 673, No. 338

Cl. 08

AN ACT

Authorizing boroughs to appropriate moneys or to levy and collect, with the assent of electors, a special tax for the purpose of building fire houses, lockups, and municipal buildings.

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 two 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 building fire houses, lockups, and municipal buildings. 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.

Section 3. Before any such tax is assessed, 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 4. 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 5. 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.