

**FIRST CLASS TOWNSHIP CODE - ORDINANCES AND RESOLUTIONS, TAX  
LEVIES AND TAX RATES TO BE EXPRESSED IN DOLLARS AND CENTS**

**Act of Jul. 2, 2019, P.L. 349, No. 50**

**Cl. 73**

Session of 2019

No. 2019-50

HB 547

AN ACT

Amending the act of June 24, 1931 (P.L.1206, No.331), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," in corporate powers, further providing for ordinances and resolutions; and, in finance and taxation, further providing for tax levies and for tax rates to be expressed in dollars and cents.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Sections 1502 clause I(a), 1709(a) introductory paragraph and 1710 of the act of June 24, 1931 (P.L.1206, No.331), known as The First Class Township Code, are amended to read:

Section 1502. The corporate power of a township of the first class shall be vested in the board of township commissioners. The board shall have power--

I. Ordinances and Resolutions. (a) To adopt resolutions and ordinances prescribing the manner in which powers of the township shall be carried out, and generally regulating the affairs of the township. All such proposed ordinances, unless otherwise provided by law, shall be published at least once in one newspaper of general circulation in the township not more than sixty days nor less than seven days prior to passage. Publication of any proposed ordinance shall include either the full text thereof or the title and a brief summary prepared by the township solicitor setting forth all the provisions in reasonable detail and a reference to a place within the township where copies of the proposed ordinance may be examined. If the full text is not included a copy thereof shall be supplied to a newspaper of general circulation in the township at the time the public notice is published. If the full text is not included an attested copy thereof shall be filed in the county law library or other county office designated by the county commissioners who may impose a fee no greater than that necessary to cover the actual costs of storing said ordinances. Filing with the county may be completed by the submission of an electronic copy of the ordinance through a method available, in the sole discretion of the county, to permit receipt by the office storing municipal ordinances. Upon request by the township, the county shall notify the township of the method by which electronic copies may be submitted. The county may store the ordinance electronically, provided that the public is able to access the electronically stored township ordinances during regular business hours at the office or at a remote location. The township shall retain a printed copy of the e-mail and ordinance as transmitted. The date of such filing shall not affect the effective date of the ordinance, the validity of the process of the enactment or adoption of the ordinance. In the event substantial amendments are made in the proposed ordinance

or resolution, upon enactment, the board shall within ten days readvertise in one newspaper of general circulation in the township, a brief summary setting forth all the provisions in reasonable detail together with a summary of the amendments. In any case in which maps, plans or drawings of any kind are adopted as part of an ordinance, the commissioners may, instead of publishing the same as part of the ordinance, refer, in publishing the ordinance, to the place where such maps, plans or drawings are on file and may be examined. No ordinance, **resolution pertaining to a tax levy**, or resolution of a legislative character in the nature of an ordinance, shall be considered in force until the same is recorded in the ordinance book of the township. All township ordinances **and all township resolutions pertaining to tax levies** shall, within one month after their passage, be recorded by the township secretary in a book provided for that purpose, which shall be at all times open to the inspection of citizens. A failure to record within the time provided shall not be deemed a defect in the process of the enactment or adoption of such ordinance **or resolution**. The entry of the township ordinance **or resolution** in the ordinance book by the secretary shall be sufficient without the signature of the president of the board of commissioners or other person. Any and all township ordinances or portions thereof, the text of which prior to the effective date of this amendment shall have been attached to the ordinance book, shall be considered in force just as if such ordinances or portions thereof had been recorded directly upon the pages of such ordinance book: Provided, That all other requirements of this act applicable to the enactment, approval, advertising and recording of such ordinances or portions thereof were complied with within the time limit prescribed by this act.

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Section 1709. Tax Levies.--(a) The board of township commissioners may levy taxes **by resolution for taxes levied at the same rate as or a rate lower than the previous fiscal year, and by ordinance if the tax rate increases from the previous fiscal year**, upon all property and upon all occupations within the township made taxable for township purposes, as ascertained by the valuation for county purposes made by the assessors of the several counties of this Commonwealth for the year for which the township taxes are levied, for the purposes and at the rate hereinafter specified: Provided, however, That such valuation shall be subject to correction by the county commissioners of the several counties, and to appeal by the taxable persons in accordance with existing laws.

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Section 1710. Tax Rates to Be Expressed in Dollars and Cents.--Whenever the commissioners of any township shall, by ordinance **or resolution**, fix the rate of taxation for any year at a mill rate, such ordinance **or resolution** shall also include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

Section 2. This act shall take effect in 60 days.

APPROVED--The 2nd day of July, A.D. 2019.

TOM WOLF