

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2607 Session of  
2000

INTRODUCED BY ROSS, TANGRETTI, DALLY, COY, BARRAR, BATTISTO,  
BEBKO-JONES, BELFANTI, L. I. COHEN, M. COHEN, COLAFELLA,  
DAILEY, DALEY, DeWEESE, FRANKEL, GRUCELA, HARHAI, HORSEY,  
LaGROTTA, LAUGHLIN, MASLAND, McCALL, MELIO, R. MILLER,  
NAILOR, RAMOS, READSHAW, SCHULER, SOLOBAY, STEELMAN, STURLA,  
E. Z. TAYLOR, THOMAS, TRELLO, VAN HORNE, WASHINGTON, WATERS,  
WILLIAMS, WOGAN, WRIGHT AND YUDICHAK, JULY 17, 2000

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 17, 2000

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled, as  
2 reenacted and amended, "An act concerning townships of the  
3 second class; and amending, revising, consolidating and  
4 changing the law relating thereto," further providing for tax  
5 levies.

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

8 Section 1. Section 3205 of the act of May 1, 1933 (P.L.103,  
9 No.69), known as The Second Class Township Code, reenacted and  
10 amended November 9, 1995 (P.L.350, No.60) and amended December  
11 18, 1996 (P.L.1154, No.175), is amended to read:

12 Section 3205. Township and Special Tax Levies.--(a) The  
13 board of supervisors may by resolution levy taxes upon all real  
14 property within the township made taxable for township purposes,  
15 as ascertained by the last adjusted valuation for county  
16 purposes, for the purposes and at the rates specified in this  
17 section. All taxes shall be collected in cash.

1 (1) An annual tax not exceeding fourteen mills for general  
2 township purposes. If the board of supervisors petitions the  
3 court of common pleas for the right to levy additional millage,  
4 the court may order a greater rate than fourteen mills, but not  
5 exceeding five additional mills, to be levied.

6 (2) An annual tax not exceeding five mills to light the  
7 highways, roads and other public places in the township.

8 (3) An annual tax not exceeding fifty percent of the rate of  
9 assessment for the general township tax to procure land and  
10 erect public buildings thereon and for the payment of  
11 indebtedness incurred in connection therewith.

12 (4) An annual tax not exceeding three mills to purchase and  
13 maintain fire apparatus and a suitable place to house fire  
14 apparatus, to make appropriations to fire companies located  
15 inside and outside the township, to make appropriations for the  
16 training of fire company personnel and for fire training schools  
17 or centers and to contract with adjacent municipal corporations  
18 or volunteer fire companies therein for fire protection. If an  
19 annual tax is proposed to be set at a level higher than three  
20 mills, the question shall be submitted to the voters of the  
21 township.

22 (5) A tax not exceeding two mills to establish and maintain  
23 fire hydrants and fire hydrant water service.

24 (6) A tax to acquire, maintain and operate parks,  
25 playgrounds, playfields, gymnasiums, swimming pools and  
26 recreation centers.

27 (7) An annual tax sufficient to pay interest and principal  
28 on any indebtedness incurred under the act of July 12, 1972  
29 (P.L.781, No.185), known as the "Local Government Unit Debt  
30 Act."

1 (8) An annual tax not exceeding one-half mill to support  
2 ambulance and rescue squads serving the township. If an annual  
3 tax is proposed to be set higher than one-half mill, the  
4 question shall be submitted to the voters of the township.

5 (9) An annual tax not exceeding five mills to create and  
6 maintain a revolving fund to be used in making permanent street,  
7 sidewalk, water supply or sewer improvements before the  
8 collection of all or part of the cost from the property owners.  
9 A revolving fund may also be used for the deposit of funds  
10 raised through the issuance of general obligation bonds of the  
11 township for the making of permanent street, sidewalk, water  
12 supply or sewer improvements. When all or part of the cost of  
13 the construction of any permanent street, sidewalk, water supply  
14 or sewer improvement is paid from the revolving fund and is  
15 later assessed and collected from the owners of the property  
16 adjoining or abutting upon the improvement, the collections  
17 shall be applied to the credit of the revolving fund to the  
18 extent of the withdrawal therefrom for that purpose.

19 (10) An annual special tax not exceeding two mills to create  
20 and accumulate moneys in a road equipment fund to be used  
21 exclusively for purchasing road equipment.

22 (11) An annual tax not exceeding ten mills to support a  
23 police department which serves the township solely, to support  
24 the township's participation in a regional police department or  
25 to pay for the purchase of police services for the township.

26 (b) When it is shown to the court that the debts due by any  
27 township exceed the amount which the board of supervisors may  
28 collect in any year by taxation, the court, after ascertaining  
29 the amount of indebtedness of the township, may in an action of  
30 mandamus direct the board of supervisors, by special taxation,

1 to collect an amount sufficient to pay the debts. If the amount  
2 of indebtedness is so large as to render it inadvisable to  
3 collect the entire amount in any one year, the court may direct  
4 the special taxes to be levied and collected during successive  
5 years as may be required for payment of the debt.

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