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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 548 Session of  
2019

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INTRODUCED BY EMRICK, PICKETT, MILLARD, ZIMMERMAN, NEILSON AND  
MASSER, FEBRUARY 19, 2019

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 19, 2019

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AN ACT

1 Amending Titles 8 (Boroughs and Incorporated Towns) and 11  
2 (Cities) of the Pennsylvania Consolidated Statutes, in mayor,  
3 further providing for president or vice president of council  
4 to act as mayor; in taxation and finance, further providing  
5 for tax levy and for tax ordinance; in ordinances, further  
6 providing for ordinances and resolutions and for enactment,  
7 approval and veto; and, in council, further providing for  
8 ordinances and resolutions and in taxation, further providing  
9 for tax levies.

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

12 Section 1. Sections 10A08(c), 1302(a) introductory  
13 paragraph, 1310.1, 3301.1(c) and 3301.3(c) of Title 8 of the  
14 Pennsylvania Consolidated Statutes are amended to read:

15 § 10A08. President or vice president of council to act as  
16 mayor.

17 \* \* \*

18 (c) Veto and voting power.--The president or vice president  
19 of council while acting as mayor shall have power to veto a  
20 proposed ordinance or the annual tax resolution under section  
21 1302(a) (relating to tax levy) or to break a tie but shall not

1 have power to vote as a member of council.

2 § 1302. Tax levy.

3 (a) Authority.--The council of the borough shall have power,  
4 by [ordinance] resolution, to levy and collect annually a tax  
5 not exceeding 30 mills for general borough purposes, unless the  
6 council by majority action, upon due cause shown by resolution,  
7 petitions the court of common pleas, in which case the court may  
8 order a rate of not more than five mills additional to be levied  
9 and in addition any of the following taxes:

10 \* \* \*

11 § 1310.1. Tax [ordinance] resolution.

12 After council has adopted the budget, it is the duty of the  
13 council to enact [an ordinance] a resolution levying the taxes  
14 referred to in this part for the fiscal year subject to approval  
15 of the mayor or enactment over the mayor's veto under the  
16 procedure established in section 3301.3(c) (relating to  
17 enactment, approval and veto).

18 § 3301.1. Ordinances and resolutions.

19 \* \* \*

20 (c) Resolutions.--Council shall adopt resolutions in  
21 accordance with this part and the laws of this Commonwealth.  
22 Resolutions may be adopted for any purpose, including, but not  
23 limited to, the following:

24 (1) Ceremonial or congratulatory expressions of the good  
25 will of the council.

26 (2) Statements of public policy of the council.

27 (3) Approval of formal agreements of the borough, except  
28 for agreements arising under an established purchasing system  
29 of the borough.

30 (4) Approval, if required, of administrative rules,

1 regulations and bylaws arising under State statutes or  
2 borough ordinances.

3 (5) The filling of borough-appointed positions and of  
4 vacancies of elected officials, except as otherwise provided.

5 (6) Annual tax millage rate in accordance with section  
6 1302(a) (relating to tax levy).

7 \* \* \*

8 § 3301.3. Enactment, approval and veto.

9 \* \* \*

10 (c) Tax [ordinance] resolution.--The following shall apply:

11 (1) If council presents the mayor with the annual tax  
12 [ordinance] resolution under section 1310.1 (relating to tax  
13 [ordinance] resolution), the mayor shall, within ten days of  
14 receiving the tax [ordinance] resolution, approve or return  
15 the tax ordinance to the borough secretary with a statement  
16 setting forth the mayor's objections.

17 (2) Council shall reconsider the tax [ordinance]  
18 resolution at any scheduled meeting held not later than ten  
19 days after the mayor has returned the tax [ordinance]  
20 resolution to the secretary with the mayor's objections. The  
21 mayor's objections shall be entered upon the minutes of the  
22 meeting.

23 (3) A veto of the tax [ordinance] resolution of the  
24 borough may be overridden by a vote of a majority of all  
25 elected council members plus one. If the veto is overridden,  
26 the [ordinance] resolution shall have full force and effect  
27 as if it had received the approval of the mayor.

28 (4) If the mayor neither approves the tax [ordinance]  
29 resolution nor returns it with objections, the date of  
30 enactment of the tax [ordinance] resolution shall be the date

1 of the adoption of the tax [ordinance] resolution by council.

2 Section 2. Sections 11018.1(a)(2) and (b)(2) and 12531(a)  
3 introductory paragraph and (c)(2) and (3) of Title 11 are  
4 amended to read:

5 § 11018.1. Ordinances and resolutions.

6 (a) Ordinances.--With regard to ordinances, the following  
7 shall apply:

8 \* \* \*

9 (2) Every legislative act of council shall be by  
10 ordinance and the legislative acts shall include:

11 [(i) Tax ordinances.]

12 [(ii)] (i) General appropriation ordinances.

13 [(iii)] (ii) All ordinances that:

14 (A) Exercise the police power of the city.

15 (B) Regulate land use, development and  
16 subdivision.

17 (C) Impose building, plumbing, electrical,  
18 property maintenance, housing and similar standards.

19 (D) Otherwise regulate the conduct of persons  
20 within the city.

21 [(iv)] (iii) Imposition of penalties for the  
22 violation of ordinances.

23 \* \* \*

24 (b) Resolutions.--With regard to resolutions, the following  
25 shall apply:

26 \* \* \*

27 (2) The purposes for which resolutions may be adopted  
28 shall include, but not be limited to, the following:

29 (i) Ceremonial or congratulatory expressions of the  
30 goodwill of council.

- 1 (ii) Statements of public policy of council.
- 2 (iii) Approval of formal agreements of the city,  
3 except when an agreement arises under a previously  
4 approved purchasing system of the city.
- 5 (iv) Approval of the acquisition, disposition and  
6 leasing of real property.
- 7 (v) Approval of administrative rules and regulations  
8 arising under State statutes or city ordinances.
- 9 (vi) Annual tax millage rate in accordance with  
10 section 12531 (relating to tax levies).

11 \* \* \*

12 § 12531. Tax levies.

13 (a) Property tax.--Council may, by [ordinance] resolution,  
14 levy and, in accordance with this part, provide for the  
15 collection of taxes on all property within the city that is made  
16 taxable for city purposes and subject to valuation and  
17 assessment by the county assessment office or the city, as  
18 provided in Subchapter A (relating to assessments of property  
19 for taxation), as follows:

20 \* \* \*

21 (c) Property tax rules.--With regard to the taxes authorized  
22 in subsection (a), the following shall apply:

23 \* \* \*

24 (2) Any [ordinance] resolution fixing the rate of  
25 taxation for any year at a millage rate shall also include a  
26 statement expressing the rate of taxation in dollars and  
27 cents on each \$100 of assessed valuation of taxable property.

28 (3) Council may, by [ordinance,] resolution in any year  
29 levy separate and different rates of taxation for city  
30 purposes on all real estate classified as land, exclusive of

1 the buildings on the real estate, and on all real estate  
2 classified as buildings on land. When real estate tax rates  
3 are so levied:

4 \* \* \*

5 Section 3. This act shall take effect in 60 days.