

No. 261.

AN ACT

To amend sections three hundred and ninety-seven, four hundred and twenty-one, and one thousand two hundred and twenty-one, of an act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto."

Section 1. Be it enacted, &c., That section three hundred and ninety-seven of an act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto," which reads as follows:—

Townships.

Amendments to the act of July 14, 1917 (P. L. 840).

"Section 397. The board of township commissioners may levy taxes upon all property, and upon all occupations within the township made taxable for township purposes as ascertained by the last adjusted valuation for county purposes for the purposes, and at the rates hereinafter specified; namely,—

Section 397, cited for amendment.

"One. An annual tax for township purposes, not exceeding ten mills.

"Two. A tax for the purpose of building and maintaining a suitable place for the housing of fire apparatus.

"Three. An annual tax not exceeding one-tenth of one mill, for the purpose of caring for trees planted under the supervision of the shade-tree commission, and for the purpose of publishing notices of meetings to consider the planting, removing, or changing of trees. In lieu of the tax provided for in this clause, the township commissioners may, by specific appropriation, provide for the maintenance of such trees from the general funds of the township.

"Four. An annual tax so long as necessary, not exceeding fifty per centum of the rate of assessment for road purposes, for the purpose of procuring a lot and erecting a building thereon for a townhouse, and for the payment of indebtedness incurred in connection therewith.

"This article does not include the levy of any taxes upon particular districts, or parts of any township, for particular purposes," is hereby amended to read as follows:—

Section 397. The board of township commissioners may levy taxes upon all property and upon all occupations within the township made taxable for township purposes, as ascertained by the last adjusted valuation for county purposes, for the purposes and at the rates hereinafter specified, namely:

Townships of the first class.

Taxes which may be levied.

One. An annual tax for township purposes, not exceeding ten mills, *unless the board of township commissioners by unanimous action shall, upon due cause shown, by resolution, petition the court of quarter sessions, in which case the court may order a rate of not more than five mills additional to be levied: Further provided, That if, at the hearing before the court of quarter sessions upon said petition, which hearing is hereby directed to be held not less than ten nor more than fifteen days after said petition shall be presented, the owners of real estate having assessed valuation of fifty per centum of the total assessed valuation of real estate in said township shall, by petition, object to the making of an order for any additional tax levy, the court shall thereupon deny the prayer of said petition.*

Two. A tax for the purpose of building and maintaining a suitable place for the housing of fire apparatus.

Three. An annual tax, not exceeding one-tenth of one mill, for the purpose of caring for trees planted under the supervision of the shade-tree commission, and for the purpose of publishing notices of meetings to consider the planting, removing, or changing of trees. In lieu of the tax provided for in this clause, the township commissioners may, by specific appropriation, provide for the maintenance of such trees from the general funds of the township.

Four. An annual tax so long as necessary, not exceeding fifty per centum of the rate of assessment for township purposes, for the purpose of procuring a lot and erecting a building thereon for a townhouse, and for the payment of indebtedness incurred in connection therewith: *Provided, The total indebtedness for the payment of which any such tax shall be levied shall not exceed one-half of one per centum of the assessed value of real estate in the township.*

This article does not include the levy of any taxes upon particular districts, or parts of any township, for particular purposes.

Section 2. That section four hundred and twenty-one of said act, which reads as follows:—

“Section 421. The board of township supervisors may levy taxes upon all property, and upon all occupations within the township, made taxable for township purposes, as ascertained by the last adjusted valuation for county purposes for the purposes, and at the rates hereinafter specified; namely,—

“One. An annual road tax, not later than the fourth Monday of March of each year, not exceeding ten mills, unless the board of supervisors by unanimous action

shall, upon due cause shown, petition the court of quarter sessions, in which case the court may order a greater rate than ten mills, but not exceeding ten additional mills to be levied. All road taxes shall be collected in cash.

"Two. A tax for the purpose of building and maintaining a lockup, after obtaining the assent of the electors of the township in the manner provided in section twelve hundred and fifty of this act.

"Three. Upon the receipt of a petition of a majority of the owners of real estate of the township requesting it, an annual tax, not exceeding five mills, for the purpose of lighting the streets and highways, in the manner provided in section three hundred and eighty-six, clause one of this act, and of defraying the cost, charges, and expenses thereof.

"Four. An annual tax so long as necessary, not exceeding fifty per centum of the rate of assessment for road purposes, for the purpose of procuring a lot and erecting a building thereon for a townhouse, and for the payment of indebtedness incurred in connection therewith.

"The taxes authorized to be levied by this section shall be levied upon the last adjusted valuation for county purposes, which valuation shall be furnished to the township supervisors by the county commissioners. If any further adjustment of valuation is made by the county commissioners, after any tax is so levied, and before said tax is payable, such adjusted valuation shall be certified to the township supervisors and to the township collector of taxes by the commissioners, and the tax shall be collected on the basis of such adjusted valuation.

"This article does not include the levy of any taxes upon particular districts, or parts of any township, for particular purposes," is hereby amended to read as follows:—

Section 421. The board of township supervisors may levy taxes upon all property and upon all occupations within the township made taxable for township purposes, as ascertained by the last adjusted valuation for county purposes, for the purposes and at the rates hereinafter specified, namely:

Townships of the second class.

Taxes which may be levied.

One. An annual road tax, not later than the fourth Monday of March of each year, not exceeding ten mills, unless the board of supervisors by unanimous action shall, upon due cause shown, petition the court of quarter sessions, in which case the court may order a greater rate than ten mills, but not exceeding ten additional mills, to be levied. All road taxes shall be collected in cash.

Two. A tax for the purpose of building and maintaining a lockup, after obtaining the assent of the electors of the township in the manner provided in section twelve hundred and fifty of this act.

Three. Upon the receipt of a petition of a majority of the owners of real estate of the township requesting it, an annual tax, not exceeding five mills, for the purpose of lighting the streets and highways in the manner provided in section three hundred and eighty-six, clause one of this act, and of defraying the cost, charges, and expenses thereof.

Four. An annual tax so long as necessary, not exceeding fifty per centum of the rate of assessment for road purposes, for the purpose of procuring a lot and erecting a building thereon for a townhouse, and for the payment of indebtedness incurred in connection therewith: *Provided, The total indebtedness for the payment of which any such tax shall be levied shall not exceed one half of one per centum of the assessed value of real estate in the township.*

The taxes authorized to be levied by this section shall be levied upon the last adjusted valuation for county purposes, which valuation shall be furnished to the township supervisors by the county commissioners. If any further adjustment of valuation is made by the county commissioners, after any tax is so levied, and before said tax is payable, such adjusted valuation shall be certified to the township supervisors and to the township collector of taxes by the commissioners, and the tax shall be collected on the basis of such adjusted valuation.

This article does not include the levy of any taxes upon particular districts, or parts of any township, for particular purposes.

Section 3. That section one thousand two hundred and twenty-one of said act, which reads as follows:—

“Section 1221. For the purpose of procuring a lot of ground and erecting a building thereon, as provided in the preceding section of this act, the commissioners or supervisors may borrow money at a rate of interest not exceeding six per centum and issue bonds therefor. *The total indebtedness incurred by any township for such purpose shall not exceed one-half of one per centum of the assessed value of real estate of the township,*” is hereby amended to read as follows:—

Section 1221. For the purpose of procuring a lot of ground and erecting a building thereon, as provided in the preceding section of this act, the commissioners or supervisors may borrow money at a rate of interest not exceeding six per centum and issue bonds therefor.

Section 1221, cited
for amendment.

Township of first
and second classes.

Townhouse.

APPROVED—The 16th day of May, A. D. 1921.

WM. C. SPROUL.