

No. 2004-224

AN ACT

HB 250

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

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

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

Section 3205. Township and Special Tax Levies.—(a) The board of supervisors may by resolution levy taxes upon all real property 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 specified in this section. All taxes shall be collected in cash.

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

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

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

(4) An annual tax not exceeding three mills to purchase and maintain fire apparatus and a suitable place to house fire apparatus, to make appropriations to fire companies located inside and outside the township, to make appropriations for the training of fire company personnel and for fire training schools or centers and to contract with adjacent municipal corporations or volunteer fire companies therein for fire protection.

(i) The township may appropriate up to one-half, but not to exceed one mill, of the revenue generated from a tax under this clause for the purpose of paying salaries, benefits or other compensation of fire suppression employes of the township or a fire company serving the township.

(ii) If an annual tax is proposed to be set at a level higher than three mills, the question shall be submitted to the voters of the township.

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

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

(7) An annual tax sufficient to pay interest and principal on any indebtedness incurred under [the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act."] 53 Pa.C.S. Pt. VII Subpt. B (relating to indebtedness and borrowing).

(8) An annual tax not exceeding one-half mill to support ambulance [and rescue squads], *rescue and other emergency services* serving the township.

(i) *The township may appropriate up to one-half of the revenue generated from a tax under this clause for the purpose of paying salaries, benefits or other compensation of employes of the ambulance, rescue or other emergency service.*

(ii) If an annual tax is proposed to be set higher than one-half mill, the question shall be submitted to the voters of the township.

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

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

(b) When it is shown to the court that the debts due by any township exceed the amount which the board of supervisors may collect in any year by taxation, the court, after ascertaining the amount of indebtedness of the township, may in an action of mandamus direct the board of supervisors, by special taxation, to collect an amount sufficient to pay the debts. If the amount of indebtedness is so large as to render it inadvisable to collect the entire amount in any one year, the court may direct the special taxes to be levied and collected during successive years as may be required for payment of the debt.

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

APPROVED—The 1st day of December, A.D. 2004.

EDWARD G. RENDELL