

of the project is located. The court of common pleas shall have exclusive jurisdiction to determine [the reasonableness and uniformity of rates and other charges fixed, altered, charged or collected by an Authority.] *all such questions involving rates or service.* Appeals may be taken to the Superior Court within thirty days after the court of common pleas has rendered a final decision.

\* \* \* \* \*

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 7th day of October, A. D. 1955.

GEORGE M. LEADER

No. 186

AN ACT

Amending the act of June twenty-five, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court", clarifying the provisions of the act as to the aggregate amount of taxes any political subdivision may levy during a fiscal year and extending certain temporary provisions relative thereto, providing for the publication of notices concerning certain tax ordinances and resolutions, and permitting the imposition of taxes free from certain restrictions prescribed by existing laws.

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

Taxation.

Section 1. Subsection (c) of section one, act of June twenty-five, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes

Subsection (c), section 1, act of June 25, 1947, P. L. 1145, amended September 29, 1951, P. L. 1578, and September 29, 1951, P. L. 1640, and January 18, 1952, P. L. 2093, reenacted and further amended.

subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," amended September twenty-nine, one thousand nine hundred fifty-one (Pamphlet Laws 1578), and September twenty-nine, one thousand nine hundred fifty-one (Pamphlet Laws 1640), and January eighteen, one thousand nine hundred fifty-two (Pamphlet Laws 2093), is reenacted and amended to read:

Section 1. \* \* \* \* \*

C. Over-All Limit of Tax Revenues.—The aggregate amount of *all* taxes imposed [by enactment of an ordinance or resolution] by any political subdivision under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying the total assessed valuation of real estate in such political subdivision [at the time of the said enactment] by ten (10) mills in cases of cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class and townships of the second class, and by fifteen (15) mills in cases of school districts of the second class, third class and fourth class: Provided, That the aggregate amount of taxes imposed by any financially handicapped or distressed school district under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying fifteen (15) mills by the latest total market valuation of real estate in such school district as certified by the State Tax Equalization Board. In school districts of the third and fourth class, taxes imposed on sales involving the transfer of real property shall not be included in computing the aggregate amount of taxes for any fiscal year in which one hundred (100) or more new homes or other major improvements on real estate were constructed in the school district. *The provisions of the preceding sentence shall continue in effect until, but not including, the first Monday of July 1959.*

Section 2, act of June 25, 1947, P. L. 1145, amended May 27, 1953, P. L. 234, further amended.

Section 2. Section two of the act, amended May twenty-seven, one thousand nine hundred fifty-three (Pamphlet Laws 234), is amended to read:

Section 2. Advertisement of Intention to Adopt Tax Ordinance or Resolution.—Prior to the passage of any ordinance or the adoption of any resolution imposing a tax or license fee under the authority hereunder granted, such political subdivision shall give notice of the inten-

tion to pass such ordinance or adopt such resolution, *except as hereinafter provided in case of a reenactment of an ordinance or resolution of the year immediately preceding.* Such notice shall be given in addition to all other notices required by law to be given and shall set forth the substantial nature of the tax or license fee to be imposed by the proposed ordinance or resolution, the reason which, in the judgment of the officials of the subdivision, necessitates the imposition of the tax, and the amount of revenue estimated to be derived from the tax. Publication of such notice shall be made by advertisement once a week for three weeks in a newspaper of general circulation within such political subdivision if there is such newspaper and, if there is not, then such publication shall be made in a newspaper of general circulation within the county in which the advertising political subdivision is located.

When any such ordinance or resolution is continued by being again passed or adopted, imposing the same tax or license fee without substantial change for the year next following or thereafter from year to year, *notice of intention as above provided need not be advertised, and the provisions of the ordinance or resolution need not to be advertised either before or after its passage or adoption as in [other cases] the case of other ordinances or resolutions, but only a short notice shall be advertised, one time as above provided within ten days after its passage or adoption, stating that the ordinance or resolution of the preceding year which imposed a tax of (giving the rate and naming the subjects) has been reenacted without substantial change and the same tax imposed for the year beginning.*

*The ordinance or resolution may be passed or adopted prior to the beginning of the fiscal year and prior to the preparation of the budget when desirable.*

Section 3. Section six of the act is amended to read:

Section 6. Any tax imposed under this act shall not be subject to any limitations under existing laws as to rate or amount *or as to the necessity of securing court approval or as to budgetary requirements. Any city, borough or township imposing a tax under this act may revise its budget during any fiscal year by increasing or making additional appropriations from funds to be provided from such tax.*

Section 6, act of  
June 25, 1947,  
P. L. 1145,  
amended.

Section 4. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 7th day of October, A. D. 1955.

GEORGE M. LEADER