

No. 531

AN ACT

Amending the act of May four, one thousand nine hundred twenty-seven (Pamphlet Laws 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," further regulating the power of boroughs to levy and collect the annual tax for general borough purposes.

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

The Borough Code.

Section 1. Section one thousand three hundred one, act of May four, one thousand nine hundred twenty-seven (Pamphlet Laws 519), known as "The Borough Code," reenacted and amended July ten, one thousand nine hundred forty-seven (Pamphlet Laws 1621), and amended, in part, July nineteen, one thousand nine hundred fifty-one (Pamphlet Laws 1026), is reenacted and amended to read:

Section 1301, act of May 4, 1927, P. L. 519, reenacted and amended July 10, 1947, P. L. 1621, and amended, in part, July 19, 1951, P. L. 1026, amended.

Section 1301. Tax Levy.—The council of the borough shall have power, by ordinance, to levy and collect annually, a tax, not exceeding [fifteen] *twenty* mills for general borough purposes and in addition thereto such additional millage as may be sufficient to pay interest and sinking fund charges on the indebtedness of the borough. [Where the borough council by majority action shall, upon due cause shown, petition the court of quarter sessions for the right to levy additional millage, the court after such public notice as it may direct and after hearing may order a greater rate than fifteen (15) mills, but not exceeding five additional mills to be levied.] The said taxes shall be levied on the dollar on the valuation assessed for county purposes, as now is or may be provided by law. All real property, offices, professions, and persons, made taxable by the laws of this Commonwealth for county rates and levies, may, in the discretion of council, be taxed after the same manner for such purposes. No action on the part of the borough authorities fixing the tax rate for any year at a mill rate need include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

Nothing herein contained shall prevent the application of moneys received from taxes levied for general purposes to the purposes of paying interest and sinking fund charges on indebtedness.

APPROVED—The 15th day of May, A. D. 1956.

GEORGE M. LEADER