

No. 37

AN ACT

HB 193

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," clarifying the provisions of existing law pertaining to the maximum tax for general county purposes in seventh and eighth class counties, and increasing the maximum limitation upon per capita taxes which may be levied and collected from any person in any one year.

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

Section 1. Section 1770, act of August 9, 1955 (P. L. 323), known as "The County Code," amended July 31, 1963 (P. L. 372) and August 14, 1963 (P. L. 977), is amended to read:

Section 1770. Tax Levies.—No tax shall be levied on personal property taxable for county purposes where the rate of taxation thereon is fixed by law other than at the rate so fixed. The county commissioners shall fix, by resolution, the rate of taxation for each year. No tax for general county purposes in counties of the fourth, fifth, sixth, seventh and eighth classes, exclusive of the requirements for the payment of the interest and principal of the funded debt of any such county, shall in any one year exceed the rate of twenty mills on every dollar of the adjusted valuation. No tax for general county purposes in counties of the third class, exclusive of the requirements for the payment of the interest and principal of the funded debt of any such county, shall in any one year exceed the rate of fifteen mills on every dollar of adjusted valuation [, and no tax for general purposes in counties of the seventh and eighth classes, exclusive of the requirements for the payment of the interest and principal of the funded debt of any such county, shall in any one year exceed the rate of ten mills on every dollar of the adjusted valuation]. In fixing the rate of taxation, the county commissioners, if the rate is fixed in mills, shall also include in the resolution a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

The rate of taxation fixed for any occupation tax levied by a county of the fourth, fifth, sixth, seventh or eighth class shall not in any one year exceed twenty mills. The county commissioners may, by resolution, abolish the levy and collection of occupation taxes for county purposes.

The county commissioners of counties of the fourth, fifth, sixth, seventh and eighth classes may levy and collect an annual per capita tax on persons for county purposes.

No tax shall be levied and collected for county purposes on offices and posts of profits, or on professions, trades and occupations at the

same time during which a per capita tax on persons is levied and collected for county purposes.

Any per capita taxes levied upon and collected from any person shall not in any one year exceed a total of [three dollars (\$3)] five dollars (\$5) for county and institution district purposes.

Section 2. This act shall take effect immediately.

APPROVED—The 29th day of June, A. D. 1967.

RAYMOND P. SHAFER

No. 38

AN ACT

HB 524

Amending the act of June 24, 1931 (P. L. 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," increasing the amount of the tax that may be levied for fire fighting and further providing for its use.

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

Section 1. Clause Two of section 1709, act of June 24, 1931 (P. L. 1206), known as "The First Class Township Code," reenacted and amended May 27, 1949 (P. L. 1955) and amended January 14, 1952 (P. L. 2019), is amended to read:

Section 1709. Tax Levies.—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 valuation for county purposes made by the assessors of the several counties of this Commonwealth for the year for which the township taxes are levied, for the purposes and at the rate hereinafter specified: Provided, however, That such valuation shall be subject to correction by the county commissioners of the several counties, and to appeal by the taxable persons in accordance with existing laws.

* * *

Two. An annual tax not exceeding [one mill] two mills for the purpose of building and maintaining suitable places for the housing of fire apparatus and for the purpose of purchasing, [and] maintaining and operating fire apparatus—the receipts from said tax for maintenance to be divided among the fire companies of the township.

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APPROVED—The 29th day of June, A. D. 1967.

RAYMOND P. SHAFER