

No. 173

AN ACT

HB 1010

Amending the act of July 28, 1953 (P.L.723), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," providing for the levying of taxes not to exceed twenty-five mills for general county purposes in second class A counties and further regulating contributions made by counties towards funeral expenses of deceased service persons and their widows.

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

Section 1. Section 1970, act of July 28, 1953 (P.L.723), known as the "Second Class County Code," amended December 9, 1969 (P.L.335), is amended to read:

Section 1970. 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, exclusive of the requirements for the payment of the interest and principal of the funded debt of any county of the second class, shall in any one year exceed the rate of ten mills on every dollar of the adjusted valuation and no tax for general county purposes exclusive of the requirements for the payment of the interest and principal of the funded debt of any county of the second class A shall in any one year exceed the rate of **[twenty] twenty-five** 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.

Section 2. Subsection (a) of section 2109, and sections 2110 and 2111 of the act, amended October 9, 1967 (P.L.365), are amended to read:

Section 2109. Funeral Expenses of Deceased Service Persons.—(a) Any county is hereby authorized and directed to contribute the sum of seventy-five dollars (\$75) *and may contribute an additional sum of twenty-five dollars (\$25)* towards the funeral expenses of each deceased service person in the cases enumerated below, where in each case application therefor is made within one year after the date of his or her death. In the case of any deceased service person who died while in the service, application need not be made within one year after the date of his or her death, but may be made at any time thereafter.

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Section 2110. Burial of Widows of Deceased Service Persons.—Upon due application and proof, the county is hereby authorized and directed to contribute the sum of seventy-five dollars (\$75), *and may contribute*

an additional sum of twenty-five dollars (\$25) from the county funds towards the funeral expenses of any widow of any male deceased service person who, at the time of her death, had a legal residence in the county, whether or not she died in the county and whether or not she was buried in the county. The county shall not contribute any moneys toward the funeral expenses of any such widow of a deceased service person who had remarried after the death of such deceased service person, nor unless application for the payment of such moneys shall be made within one year after the date of the death of such widow.

Section 2111. Payment.—(a) It shall be the duty of the county to cause a warrant to be drawn upon the treasury of the county in the sum of seventy-five dollars (\$75), *or one hundred dollars (\$100) if the additional sum of twenty-five dollars (\$25) is authorized*, for each body buried in accordance with the provisions of this subdivision, to be paid out of the funds of the county, and such warrants shall be made payable to the applicant or applicants if the application shows that the funeral expenses have been paid; otherwise, to the undertaker performing the services, with notice to the applicant.

(b) Application for such contribution shall be made by the personal representative of such deceased service man or deceased service man's widow, if there be such personal representative, and if no such personal representative has qualified, then by any next of kin, individual or veterans' organization who or which assumes responsibility for the cost of burial of the body. The application shall be sustained by affidavit as to the facts.

(c) The application shall be on forms prescribed by the Department of Military Affairs, and shall set forth whether or not the funeral expenses have been paid. The application shall have attached thereto a certified copy of the death certificate, and an affidavit by the undertaker who had charge of the burial of the body and to the effect that the undertaker did render such service.

APPROVED—The 29th day of December, A. D. 1971.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 173.



Secretary of the Commonwealth.