

No. 1986-6

AN ACT

HB 808

Amending the act of July 28, 1953 (P.L.723, No.230), 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," further providing for certain annual assessments; and increasing the millage rates for certain taxes in counties of the second class.

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

Section 1. Section 437(a) of the act of July 28, 1953 (P.L.723, No.230), known as the Second Class County Code, amended July 30, 1975 (P.L.154, No.78), is amended to read:

Section 437. Annual Assessments for County Commissioners, Etc.—
(a) In addition to the expenses hereinbefore authorized, the necessary expenses of the association of county commissioners, county solicitors and chief clerks shall be apportioned among the counties holding membership in the association in amounts provided for by the rules and regulations of the association, but shall not total more than **[one thousand six hundred dollars (\$1,600)] two thousand dollars (\$2,000)** for counties of the second and second A class.

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Section 2. Section 1970 of the act, amended July 6, 1984 (P.L.638, No.131), 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. The tax levied shall be for the purpose of creating a general fund to pay expenses incurred for general county purposes, for the payment of the matters connected with roads provided for in subsection (g) of section 2901 hereof, for the payment of the matters connected with parks and related matters provided for in sections 3007 and 3035 hereof. No such tax in any county of the second class, shall in any one year exceed the rate of **[twenty] twenty-five** mills on every dollar of the adjusted valuation: Provided, however, That the rate of taxation for payment of interest and principal on any indebtedness incurred pursuant to the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act," or any prior or subsequent act governing the incurrence of indebtedness of the county shall be unlimited. No tax for general county purposes in any county of the second class A shall in any one year exceed the rate of thirty mills on every dollar of the adjusted valuation: Provided, however, That the rate of taxation for payment of interest and principal on any indebtedness incurred pursuant to the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act," or

any prior or subsequent act governing the incurrence of indebtedness of the county shall be unlimited. 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 3. This act shall take effect immediately.

APPROVED—The 14th day of February, A. D. 1986.

DICK THORNBURGH