

No. 1990-163

AN ACT

SB 232

Amending the act of August 9, 1955 (P.L.323, No.130), 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," providing for the salary of a deputy while acting as principal; and further providing for tax levies.

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

Section 1. Section 408(a) of the act of August 9, 1955 (P.L.323, No.130), known as The County Code, amended December 18, 1984 (P.L.1065, No.211), is amended to read:

Section 408. Deputies to Act in Certain Cases.—(a) Whenever any county officer is authorized or required to appoint a deputy or deputies, such deputy or principal deputy, where there are more than one, shall, during the necessary or temporary absence of his principal, perform all duties of such principal, and also, in case of a vacancy or as provided in section 401(b), until a successor is qualified. *While fulfilling these duties, in the case of a vacancy, the deputy shall receive the salary provided by law for the principal or the salary provided for the deputy, whichever is greater.*

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Section 2. The first paragraph of section 1770 of the act, amended July 3, 1985 (P.L.136, No.38), 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 third, fourth, fifth, sixth, seventh and eighth classes, exclusive of the requirements for the payment of rentals to any municipal authority, shall in any one year exceed the rate of twenty-five mills on every dollar of the adjusted valuation, *unless the county commissioners by majority action shall, upon due cause shown by resolution, petition the court of common pleas, in which case the court may order a rate of not more than five mills additional to be levied*: 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. Tax for payment of rentals to any municipal authority shall not exceed the rate of ten mills on every dollar of the adjusted valuation and shall be in addition to the twenty-five mill limitation for general county purposes. 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.

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Section 3. This act shall take effect in 60 days.

APPROVED—The 7th day of December, A. D. 1990.

ROBERT P. CASEY