

No. 1990-184

AN ACT

HB 1738

Amending the act of February 1, 1966 (1965 P.L.1656, No.581), entitled "An act concerning boroughs, and revising, amending and consolidating the law relating to boroughs," further providing for when president or vice-president of council to act as mayor, for their voting power and for the tax to support ambulance and rescue squads.

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

Section 1. Section 1030 of the act of February 1, 1966 (1965 P.L.1656, No.581), known as The Borough Code, amended May 9, 1980 (P.L.120, No.47), is amended to read:

Section 1030. When President or Vice-President of Council to Act as Mayor.—Whenever the mayor is absent or incapacitated, *or there is a vacancy in the office*, the duties of [his] *the office* shall be discharged by the president of council, or in the absence or incapacity of the president of council, *or where there is a vacancy in the office*, by the vice-president of council. While discharging the duties of mayor, the president or vice-president of council shall be entitled to the same salary as the mayor would receive, and, during the time such salary is paid to the president or vice-president of council as acting mayor, the mayor shall not be paid compensation. The president or vice-president of council, when acting as mayor, shall have [no] power to veto any proposed ordinance or to break a tie, but shall *not* have power to vote as councilman.

Section 2. Section 1302 of the act, amended or added May 10, 1974 (P.L.293, No.91), July 16, 1975 (P.L.74, No.44), December 2, 1976 (P.L.1236, No.274), May 22, 1981 (P.L.72, No.21) and October 12, 1990 (P.L.533, No.130), is amended to read:

Section 1302. Tax Levy.—(a) The council of the borough shall have power, by ordinance, to levy and collect annually, a tax, not exceeding thirty mills for general borough purposes, unless the council 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 and in addition thereto any of the following taxes:

(1) An annual tax sufficient to pay 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 borough;

(2) To provide for pensions, retirement or the purchase of annuity contracts for borough employes, not exceeding one-half mill;

(3) To defray the cost and expenses of caring for shade trees as provided in section 2729 of this act, and the expense of publishing the notice referred to in such section, not exceeding one-tenth mill;

(4) For lighting and illuminating the streets, highways and other public places with electric light, gas light or other illuminant, not exceeding eight mills;

(5) For gas, water and electric light, not exceeding eight mills, such additional millage permitted only following a favorable referendum on the matter held in accordance with the act of April 16, 1875 (P.L.55), as amended;

(6) For the purchase of fire engines, fire apparatus and fire hose for the use of the borough, or for assisting any fire company in the borough in the purchase, renewal or repair of any of its fire engines, fire apparatus or fire hose, for the purposes of making appropriations to fire companies both within and without the borough and of contracting with adjacent municipalities or volunteer fire companies therein for fire protection, or for the purchase of land upon which to erect a fire house, or for the erection and maintenance of a fire house or fire houses, not exceeding three mills. If an annual tax for the purposes specified in this clause is proposed to be set at a level higher than three mills, the question shall be submitted to the voters of the borough, and the county board of elections shall frame the question in accordance with the election laws of the Commonwealth for submission to the voters of the borough;

(7) For building a fire house, lockup and/or municipal building, not exceeding two mills, such additional millage permitted only following a favorable referendum on the matter held in accordance with the act of May 4, 1927 (P.L.673);

(8) To establish and/or maintain a local library or to maintain or aid in the maintenance of a local library established by deed, gift or testamentary provision, for the use of the residents of the borough, in accordance with the act of June 14, 1961 (P.L.324, No.188), known as The Library Code.

(9) For the purpose of supporting ambulance and rescue squads serving the borough, not to exceed one-half mill, *except as provided in subsection (e)*.

(b) 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 (\$100) of assessed valuation of taxable property.

(c) 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.

(d) The proceeds of all taxes for which additional millage is hereby authorized shall be kept in a separate fund and used only for the purposes hereby provided therefor: Provided, That the additional taxes authorized by referendum shall continue to be levied annually for so long a period as provided in the question submitted in such referendum, and, in the case of any

such taxes for which the question voted upon shall not have stated the duration of such tax, until such tax shall be abolished by vote of the electors in a subsequent referendum.

(e) The tax for supporting ambulance and rescue squads serving the borough shall not exceed the rate specified in subsection (a)(9) except when the question is submitted to the voters of the borough in the form of a referendum which will appear on the ballot in accordance with the election laws of the Commonwealth, in which case the rate shall not exceed two mills. The county board of elections shall frame the question to be submitted to the voters of the borough in accordance with the election laws of the Commonwealth.

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

APPROVED—The 17th day of December, A. D. 1990.

ROBERT P. CASEY