

## No. 2004-123

## AN ACT

## HB 249

Amending the act of June 24, 1931 (P.L.1206, No.331), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," further providing for tax levies.

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

Section 1. Clauses two and seven of subsection (a) and subsection (c) of section 1709 of the act of June 24, 1931 (P.L.1206, No.331), known as The First Class Township Code, reenacted and amended May 27, 1949 (P.L.1955, No.569) and amended December 17, 1990 (P.L.744, No.186), are amended to read:

Section 1709. Tax Levies.—(a) 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. (i) An annual tax not exceeding three mills for the purpose of:

(A) building and maintaining suitable places for the housing of fire apparatus **[and for the purpose of]**;

(B) purchasing, maintaining and operating fire apparatus **[and for the purposes of]**;

(C) making of appropriations to fire companies within or without the township **[and of]**;

(D) contracting with adjacent municipalities or volunteer fire companies therein for fire protection[.];

(E) *the training of fire personnel and payments to fire training schools and centers;*

(F) *the purchase of land upon which to erect a fire house; and*

(G) *the erection and maintenance of a fire house or fire training school and center.*

(ii) *The township may appropriate up to one-half, but not to exceed one mill, of the revenue generated from a tax under this clause for the purpose of paying salaries, benefits or other compensation of fire suppression employes of the township or a fire company serving the township.*

(iii) 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 township, 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 township.

\* \* \*

Seven. (i) An annual tax not exceeding one-half mill for the purpose of supporting ambulance [and], rescue [squads] and other emergency services serving the township, except as provided in subsection (c).

(ii) *The township may appropriate up to one-half of the revenue generated from a tax under this clause for the purpose of paying salaries, benefits or other compensation of employes of an ambulance, rescue or other emergency service serving the township.*

\* \* \*

(c) The tax for supporting ambulance and rescue squads serving the township shall not exceed the rate specified in clause seven of subsection (a) except when the question is submitted to the voters of the township 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] *three* mills. The county board of elections shall frame the question to be submitted to the voters of the township in accordance with the election laws of the Commonwealth.

Section 2. This act shall take effect in 60 days.

APPROVED—The 23rd day of November, A.D. 2004.

EDWARD G. RENDELL