

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 548 Session of 2019

INTRODUCED BY EMRICK, PICKETT, MILLARD, ZIMMERMAN, NEILSON, MASSER AND SIMMONS, FEBRUARY 19, 2019

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, MARCH 13, 2019

AN ACT

1 Amending Titles 8 (Boroughs and Incorporated Towns) and 11
2 (Cities) of the Pennsylvania Consolidated Statutes, in mayor,
3 further providing for president or vice president of council
4 to act as mayor; in taxation and finance, further providing
5 for tax levy and for tax ordinance; in ordinances, further
6 providing for ordinances and resolutions and, for enactment, <--
7 approval and veto, FOR RECORDING, ADVERTISING AND PROOF AND <--
8 FOR CODIFICATION OF ORDINANCES; and, in council, further <--
9 providing for ordinances and resolutions and, FOR JOURNAL OF <--
10 PROCEEDINGS, RECORDING AND WITHHOLDING OF VOTE, FOR RECORDS
11 OF ORDINANCES MAINTAINED BY CITY CLERK AND FOR TIME
12 ORDINANCES GO INTO EFFECT; AND, in taxation, further
13 providing for tax levies.

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

16 Section 1. Sections 10A08(e), 1302(a) introductory <--
17 paragraph, 1310.1, 3301.1(e) and 3301.3(c) of Title 8 of the
18 Pennsylvania Consolidated Statutes are amended to read:

19 SECTION 1. SECTIONS 10A08(C), 1302(A) INTRODUCTORY PARAGRAPH <--
20 AND (B), 1310.1, 3301.1(C), 3301.3(C), 3301.4(A) AND (B) AND
21 3301.5(A) (1) OF TITLE 8 OF THE PENNSYLVANIA CONSOLIDATED
22 STATUTES ARE AMENDED TO READ:

23 § 10A08. President or vice president of council to act as

1 mayor.

2 * * *

3 (c) Veto and voting power.--The president or vice president
4 of council while acting as mayor shall have power to veto a
5 proposed ordinance or the annual tax resolution under section
6 1302(a) (relating to tax levy) or to break a tie but shall not
7 have power to vote as a member of council.

8 § 1302. Tax levy.

9 (a) Authority.--The council of the borough shall have power,
10 by [ordinance] resolution FOR TAXES LEVIED AT THE SAME RATE AS <--
11 OR A RATE LOWER THAN THE PREVIOUS FISCAL YEAR, AND BY ORDINANCE
12 IF THE TAX RATE INCREASES FROM THE PREVIOUS FISCAL YEAR, to levy
13 and collect annually a tax not exceeding 30 mills for general
14 borough purposes, unless the council by majority action, upon
15 due cause shown by resolution, petitions the court of common
16 pleas, in which case the court may order a rate of not more than
17 five mills additional to be levied and in addition any of the
18 following taxes:

19 * * *

20 (B) AMOUNT.--THE TAXES SHALL BE LEVIED ON THE DOLLAR ON THE <--
21 VALUATION ASSESSED FOR COUNTY PURPOSES, AS NOW IS OR MAY BE
22 PROVIDED BY LAW. ALL REAL PROPERTY, OFFICES, PROFESSIONS AND
23 PERSONS MADE TAXABLE BY THE LAWS OF THIS COMMONWEALTH FOR COUNTY
24 RATES AND LEVIES MAY, IN THE DISCRETION OF COUNCIL, BE TAXED
25 AFTER THE SAME MANNER FOR THOSE PURPOSES. AN ACTION ON THE PART
26 OF THE BOROUGH AUTHORITIES FIXING THE TAX RATE FOR ANY YEAR AT A
27 MILL RATE SHALL [NOT BE REQUIRED TO] INCLUDE A STATEMENT
28 EXPRESSING THE RATE OF TAXATION IN DOLLARS AND CENTS ON EACH
29 \$100 OF ASSESSED VALUATION OF TAXABLE PROPERTY.

30 * * *

1 § 1310.1. Tax ~~fordinance~~ OR resolution. <--

2 After council has adopted the budget, it is the duty of the
3 council to ~~enact [an ordinance]~~ [ENACT AN ORDINANCE] ADOPT a <--
4 resolution levying the taxes referred to in this part for the
5 fiscal year FOR TAXES LEVIED AT THE SAME RATE AS OR A RATE LOWER <--
6 THAN THE PREVIOUS FISCAL YEAR, AND TO ENACT AN ORDINANCE IF THE
7 TAX RATE INCREASES FROM THE PREVIOUS FISCAL YEAR, subject to
8 approval of the mayor or enactment over the mayor's veto under
9 the procedure established in section 3301.3(c) (relating to
10 enactment, approval and veto).

11 § 3301.1. Ordinances and resolutions.

12 * * *

13 (c) Resolutions.--Council shall adopt resolutions in
14 accordance with this part and the laws of this Commonwealth.
15 Resolutions may be adopted for any purpose, including, but not
16 limited to, the following:

17 (1) Ceremonial or congratulatory expressions of the good
18 will of the council.

19 (2) Statements of public policy of the council.

20 (3) Approval of formal agreements of the borough, except
21 for agreements arising under an established purchasing system
22 of the borough.

23 (4) Approval, if required, of administrative rules,
24 regulations and bylaws arising under State statutes or
25 borough ordinances.

26 (5) The filling of borough-appointed positions and of
27 vacancies of elected officials, except as otherwise provided.

28 (6) Annual tax millage rate in accordance with section
29 1302(a) (relating to tax levy).

30 * * *

1 § 3301.3. Enactment, approval and veto.

2 * * *

3 (c) Tax ~~fordinance~~ OR resolution.--The following shall <--
4 apply:

5 (1) If council presents the mayor with the annual tax
6 ~~fordinance~~ OR resolution under section 1310.1 (relating to <--
7 tax ~~fordinance~~ OR resolution), the mayor shall, within ten <--
8 days of receiving the tax ~~fordinance~~ OR resolution, approve <--
9 or return the tax ordinance OR RESOLUTION to the borough <--
10 secretary with a statement setting forth the mayor's
11 objections.

12 (2) Council shall reconsider the tax ~~fordinance~~ OR <--
13 resolution at any scheduled meeting held not later than ten
14 days after the mayor has returned the tax ~~fordinance~~ OR <--
15 resolution to the secretary with the mayor's objections. The
16 mayor's objections shall be entered upon the minutes of the
17 meeting.

18 (3) A veto of the tax ~~fordinance~~ OR resolution of the <--
19 borough may be overridden by a vote of a majority of all
20 elected council members plus one. If the veto is overridden,
21 the ~~fordinance~~ OR resolution shall have full force and <--
22 effect as if it had received the approval of the mayor.

23 (4) If the mayor neither approves the tax ~~fordinance~~ OR <--
24 resolution nor returns it with objections, the date of
25 enactment of the tax ~~fordinance~~ OR resolution shall be the <--
26 date of the adoption of the tax ~~fordinance~~ OR resolution by <--
27 council.

28 § 3301.4. RECORDING, ADVERTISING AND PROOF. <--

29 (A) RECORDING.--ALL BOROUGH ORDINANCES SHALL, WITHIN 30 DAYS
30 AFTER APPROVAL BY THE MAYOR, THE COUNCIL'S OVERRIDE OF THE

1 MAYOR'S VETO OR COUNCIL'S NEXT SCHEDULED MEETING AFTER ITS
2 PRESENTATION TO THE MAYOR, BE RECORDED BY THE BOROUGH SECRETARY
3 IN AN ORDINANCE BOOK. ALL BOROUGH RESOLUTIONS PERTAINING TO TAX
4 LEVIES SHALL, WITHIN 30 DAYS AFTER APPROVAL BY THE MAYOR, THE
5 COUNCIL'S OVERRIDE OF THE MAYOR'S VETO OR THE COUNCIL'S NEXT
6 SCHEDULED MEETING AFTER ITS PRESENTATION TO THE MAYOR, BE
7 RECORDED BY THE BOROUGH SECRETARY IN AN ORDINANCE BOOK. THE
8 ORDINANCE BOOK SHALL BE OPEN TO THE INSPECTION OF CITIZENS
9 DURING NORMAL BUSINESS HOURS.

10 (B) PROOF.--ALL ORDINANCES MAY BE PROVED BY THE CERTIFICATE
11 OF THE BOROUGH SECRETARY UNDER THE CORPORATE SEAL. IF AN
12 ORDINANCE IS PRINTED OR PUBLISHED IN BOOK OR PAMPHLET FORM BY
13 THE AUTHORITY OF THE BOROUGH, THE ORDINANCE SHALL BE ACCEPTED AS
14 EVIDENCE WITHOUT FURTHER PROOF. THE ENTRY OF THE BOROUGH
15 ORDINANCE OR THE ENTRY OF A BOROUGH RESOLUTION PERTAINING TO A
16 TAX LEVY IN THE ORDINANCE BOOK SHALL BE SUFFICIENT WITHOUT THE
17 SIGNATURE OF THE PRESIDENT OF COUNCIL, MAYOR OR MEMBER OF
18 COUNCIL.

19 * * *

20 § 3301.5. CODIFICATION OF ORDINANCES.

21 (A) CONSOLIDATION, CODIFICATION AND REVISION.--THE BOROUGH
22 COUNCIL, UNDER SECTION 3301.1(A) (RELATING TO ORDINANCES AND
23 RESOLUTIONS), MAY:

24 (1) ENACT A CONSOLIDATION, CODIFICATION OR REVISION OF
25 BOROUGH ORDINANCES OR RECORDED RESOLUTIONS AS A SINGLE
26 ORDINANCE OF THE BOROUGH; AND

27 * * *

28 Section 2. Sections 11018.1(a)(2) and (b)(2), 11018.3(B), <--
29 11018.11(A), (B), (C) AND (D), 11050(B)(2) and 12531(a)
30 introductory paragraph and (c)(2) and (3) of Title 11 are

1 amended to read:

2 § 11018.1. Ordinances and resolutions.

3 (a) Ordinances.--With regard to ordinances, the following
4 shall apply:

5 * * *

6 (2) Every legislative act of council shall be by
7 ordinance and the legislative acts shall include:

8 ~~†(i) Tax ordinances.†~~ (I) ~~[TAX]~~ CERTAIN TAX <--
9 ORDINANCES.

10 ~~†(ii)†~~ ~~(i)~~ General appropriation ordinances. <--

11 ~~†(iii)†~~ ~~(ii)~~ All ordinances that: <--

12 (A) Exercise the police power of the city.

13 (B) Regulate land use, development and
14 subdivision.

15 (C) Impose building, plumbing, electrical,
16 property maintenance, housing and similar standards.

17 (D) Otherwise regulate the conduct of persons
18 within the city.

19 ~~†(iv)†~~ ~~(iii)~~ Imposition of penalties for the <--
20 violation of ordinances.

21 * * *

22 (b) Resolutions.--With regard to resolutions, the following
23 shall apply:

24 * * *

25 (2) The purposes for which resolutions may be adopted
26 shall include, but not be limited to, the following:

27 (i) Ceremonial or congratulatory expressions of the
28 goodwill of council.

29 (ii) Statements of public policy of council.

30 (iii) Approval of formal agreements of the city,

1 except when an agreement arises under a previously
2 approved purchasing system of the city.

3 (iv) Approval of the acquisition, disposition and
4 leasing of real property.

5 (v) Approval of administrative rules and regulations
6 arising under State statutes or city ordinances.

7 (vi) Annual tax millage rate in accordance with
8 section 12531 (relating to tax levies).

9 * * *

10 § 11018.3. JOURNAL OF PROCEEDINGS, RECORDING AND WITHHOLDING OF <--
11 VOTE.

12 * * *

13 (B) RECORDING.--FOR EVERY VOTE, THE YEAS AND NAYS SHALL BE
14 CALLED AND RECORDED BY THE CITY CLERK. AN ORDINANCE SHALL AND A
15 RESOLUTION MAY BE REDUCED TO WRITING BEFORE THE VOTE IS TAKEN ON
16 THE ORDINANCE OR RESOLUTION. A RESOLUTION PERTAINING TO TAX
17 LEVIES SHALL BE REDUCED TO WRITING BEFORE THE VOTE IS TAKEN.

18 * * *

19 § 11018.11. RECORDS OF ORDINANCES MAINTAINED BY CITY CLERK.

20 (A) RECORDS.--WITHIN ONE MONTH AFTER ENACTMENT, EACH
21 ORDINANCE SHALL BE CERTIFIED AND RECORDED BY THE CITY CLERK IN A
22 BOOK PROVIDED BY THE CITY WHICH SHALL, AT ALL TIMES, BE OPEN TO
23 THE INSPECTION OF THE PUBLIC. WITHIN ONE MONTH AFTER ADOPTION,
24 EACH RESOLUTION PERTAINING TO A TAX LEVY SHALL BE CERTIFIED AND
25 RECORDED BY THE CITY CLERK IN A BOOK PROVIDED BY THE CITY WHICH
26 SHALL, AT ALL TIMES, BE OPEN TO THE INSPECTION OF THE PUBLIC. A
27 STANDARD OR NATIONALLY RECOGNIZED CODE OR A PORTION OF THE
28 STANDARD OR NATIONALLY RECOGNIZED CODE ENACTED BY REFERENCE NEED
29 NOT BE RECORDED IN OR ATTACHED TO THE ORDINANCE BOOK BUT SHALL
30 BE DEEMED TO HAVE BEEN LEGALLY RECORDED IF THE ORDINANCE BY

1 WHICH THE CODE WAS ENACTED BY REFERENCE IS RECORDED, WITH AN
2 ACCOMPANYING NOTATION STATING WHERE THE FULL TEXT OF THE CODE IS
3 FILED. A FAILURE TO RECORD WITHIN THE TIME PROVIDED SHALL NOT BE
4 DEEMED A DEFECT IN THE PROCESS OF THE ENACTMENT OR ADOPTION OF
5 THE ORDINANCE OR OF THE RESOLUTION THAT PERTAINS TO A TAX LEVY.

6 (B) COMPILATION OR CODIFICATION.--AT THE CLOSE OF EACH YEAR,
7 WITH THE ADVICE AND ASSISTANCE OF THE CITY SOLICITOR, THE CITY
8 CLERK SHALL BIND, COMPILE OR CODIFY ALL THE ORDINANCES OR
9 RECORDED RESOLUTIONS OF THE CITY, OR TRUE COPIES OF THE
10 ORDINANCES OR RECORDED RESOLUTIONS, WHICH REMAIN IN FORCE AND
11 EFFECT.

12 (C) INDEXING.--THE CITY CLERK SHALL ALSO PROPERLY INDEX THE
13 RECORD BOOKS, COMPILATION OR CODIFICATION OF ORDINANCES OR
14 RESOLUTIONS.

15 (D) RETENTION.--THE RETENTION OF ORDINANCES AND RECORDED
16 RESOLUTIONS SHALL BE IN ACCORDANCE WITH 53 PA.C.S. CH. 13 SUBCH.
17 F (RELATING TO RECORDS).

18 * * *

19 § 11050. TIME ORDINANCES GO INTO EFFECT.

20 * * *

21 (B) IMMEDIATE ENACTMENT.--THE FOLLOWING MAY BE MADE
22 EFFECTIVE UPON FINAL ENACTMENT:

23 * * *

24 (2) AN ORDINANCE OR RESOLUTION WHERE PERMITTED PROVIDING
25 FOR ANY OF THE FOLLOWING:

26 (I) TAX LEVIES OR FEES.

27 (II) ANNUAL AND OTHER APPROPRIATIONS.

28 (III) THE EXERCISE OF THE RIGHT OF EMINENT DOMAIN.

29 * * *

30 § 12531. Tax levies.

1 (a) Property tax.--Council may, by [ordinance] resolution
2 FOR TAXES LEVIED AT THE SAME RATE AS OR A RATE LOWER THAN THE <--
3 PREVIOUS FISCAL YEAR, AND BY ORDINANCE IF THE TAX RATE INCREASES
4 FROM THE PREVIOUS FISCAL YEAR, levy and, in accordance with this
5 part, provide for the collection of taxes on all property within
6 the city that is made taxable for city purposes and subject to
7 valuation and assessment by the county assessment office or the
8 city, as provided in Subchapter A (relating to assessments of
9 property for taxation), as follows:

10 * * *

11 (c) Property tax rules.--With regard to the taxes authorized
12 in subsection (a), the following shall apply:

13 * * *

14 (2) Any ~~ordinance~~ OR resolution fixing the rate of <--
15 taxation for any year at a millage rate shall also include a
16 statement expressing the rate of taxation in dollars and
17 cents on each \$100 of assessed valuation of taxable property.

18 (3) Council may, by [ordinance,] resolution FOR TAXES <--
19 LEVIED AT THE SAME RATE AS OR A RATE LOWER THAN THE PREVIOUS
20 FISCAL YEAR, AND BY ORDINANCE IF THE TAX RATE INCREASES FROM
21 THE PREVIOUS FISCAL YEAR, in any year levy separate and
22 different rates of taxation for city purposes on all real
23 estate classified as land, exclusive of the buildings on the
24 real estate, and on all real estate classified as buildings
25 on land. When real estate tax rates are so levied:

26 * * *

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