

BOROUGHES AND INCORPORATED TOWNS (8 PA.C.S.) AND CITIES (11  
PA.C.S.) - OMNIBUS AMENDMENTS

Act of Jul. 2, 2019, P.L. 351, No. 51

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Session of 2019  
No. 2019-51

HB 548

AN ACT

Amending Titles 8 (Boroughs and Incorporated Towns) and 11 (Cities) of the Pennsylvania Consolidated Statutes, in mayor, further providing for president or vice president of council to act as mayor; in taxation and finance, further providing for tax levy and for tax ordinance; in ordinances, further providing for ordinances and resolutions, for enactment, approval and veto, for recording, advertising and proof and for codification of ordinances; in council, further providing for ordinances and resolutions, for journal of proceedings, recording and withholding of vote, for records of ordinances maintained by city clerk and for time ordinances go into effect; and, in taxation, further providing for tax levies.

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

Section 1. Sections 10A08(c), 1302(a) introductory paragraph and (b), 1310.1, 3301.1(c), 3301.3(c), 3301.4(a) and (b) and 3301.5(a)(1) of Title 8 of the Pennsylvania Consolidated Statutes are amended to read:

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

\* \* \*

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

§ 1302. Tax levy.

(a) Authority.--The council of the borough shall have power, by [ordinance] **resolution for taxes levied at the same rate as or a rate lower than the previous fiscal year, and by ordinance if the tax rate increases from the previous fiscal year**, to levy and collect annually a tax not exceeding 30 mills for general borough purposes, unless the council by majority action, upon due cause shown by resolution, petitions 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 any of the following taxes:

\* \* \*

(b) Amount.--The 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 those purposes. An action on the part of the borough authorities fixing the tax rate for any year at a mill rate shall [not be required to] include a statement expressing the rate of taxation in dollars and cents on each \$100 of assessed valuation of taxable property.

\* \* \*

§ 1310.1. Tax ordinance **or resolution**.

After council has adopted the budget, it is the duty of the council to [enact an ordinance] **adopt a resolution** levying the taxes referred to in this part for the fiscal year **for taxes levied at the same rate as or a rate lower than the previous fiscal year, and to enact an ordinance if the tax rate increases from the previous fiscal year**, subject to approval of the mayor or enactment over the mayor's veto under the procedure established in section 3301.3(c) (relating to enactment, approval and veto).

§ 3301.1. Ordinances and resolutions.

\* \* \*

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

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

(2) Statements of public policy of the council.

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

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

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

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

\* \* \*

§ 3301.3. Enactment, approval and veto.

\* \* \*

(c) Tax ordinance **or resolution**.--The following shall apply:

(1) If council presents the mayor with the annual tax ordinance **or resolution** under section 1310.1 (relating to tax ordinance **or resolution**), the mayor shall, within ten days of receiving the tax ordinance **or resolution**, approve or return the tax ordinance **or resolution** to the borough secretary with a statement setting forth the mayor's objections.

(2) Council shall reconsider the tax ordinance **or resolution** at any scheduled meeting held not later than ten days after the mayor has returned the tax ordinance **or resolution** to the secretary with the mayor's objections. The mayor's objections shall be entered upon the minutes of the meeting.

(3) A veto of the tax ordinance **or resolution** of the borough may be overridden by a vote of a majority of all elected council members plus one. If the veto is overridden, the ordinance **or resolution** shall have full force and effect as if it had received the approval of the mayor.

(4) If the mayor neither approves the tax ordinance **or resolution** nor returns it with objections, the date of enactment of the tax ordinance **or resolution** shall be the date of the adoption of the tax ordinance **or resolution** by council.

§ 3301.4. Recording, advertising and proof.

(a) Recording.--All borough ordinances shall, within 30 days after approval by the mayor, the council's override of the mayor's veto or council's next scheduled meeting after its presentation to the mayor, be recorded by the borough secretary in an ordinance book. **All borough resolutions pertaining to tax levies shall, within 30 days after approval by the mayor, the council's override of the mayor's veto or the council's next scheduled meeting after its presentation to the mayor, be recorded by the borough**

**secretary in an ordinance book.** The ordinance book shall be open to the inspection of citizens during normal business hours.

(b) Proof.--All ordinances may be proved by the certificate of the borough secretary under the corporate seal. If an ordinance is printed or published in book or pamphlet form by the authority of the borough, the ordinance shall be accepted as evidence without further proof. The entry of the borough ordinance **or the entry of a borough resolution pertaining to a tax levy** in the ordinance book shall be sufficient without the signature of the president of council, mayor or member of council.

\* \* \*

§ 3301.5. Codification of ordinances.

(a) Consolidation, codification and revision.--The borough council, under section 3301.1(a) (relating to ordinances and resolutions), may:

(1) enact a consolidation, codification or revision of borough ordinances **or recorded resolutions** as a single ordinance of the borough; and

\* \* \*

Section 2. Sections 11018.1(a)(2) and (b)(2), 11018.3(b), 11018.11(a), (b), (c) and (d), 11050(b)(2) and 12531(a) introductory paragraph and (c)(2) and (3) introductory paragraph of Title 11 are amended to read:

§ 11018.1. Ordinances and resolutions.

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

\* \* \*

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

(i) [Tax] **Certain tax** ordinances.

(ii) General appropriation ordinances.

(iii) All ordinances that:

(A) Exercise the police power of the city.

(B) Regulate land use, development and subdivision.

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

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

(iv) Imposition of penalties for the violation of ordinances.

\* \* \*

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

\* \* \*

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

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

(ii) Statements of public policy of council.

(iii) Approval of formal agreements of the city, except when an agreement arises under a previously approved purchasing system of the city.

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

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

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

\* \* \*

§ 11018.3. Journal of proceedings, recording and withholding of vote.

\* \* \*

(b) Recording.--For every vote, the yeas and nays shall be called and recorded by the city clerk. An ordinance shall and a resolution may be reduced to writing before the vote is taken on the ordinance or resolution. **A resolution pertaining to tax levies shall be reduced to writing before the vote is taken.**

\* \* \*

§ 11018.11. Records of ordinances maintained by city clerk.

(a) Records.--Within one month after enactment, each ordinance shall be certified and recorded by the city clerk in a book provided by the city which shall, at all times, be open to the inspection of the public. **Within one month after adoption, each resolution pertaining to a tax levy shall be certified and recorded by the city clerk in a book provided by the city which shall, at all times, be open to the inspection of the public.** A standard or nationally recognized code or a portion of the standard or nationally recognized code enacted by reference need not be recorded in or attached to the ordinance book but shall be deemed to have been legally recorded if the ordinance by which the code was enacted by reference is recorded, with an accompanying notation stating where the full text of the code is filed. A failure to record within the time provided shall not be deemed a defect in the process of the enactment or adoption of the ordinance **or of the resolution that pertains to a tax levy.**

(b) Compilation or codification.--At the close of each year, with the advice and assistance of the city solicitor, the city clerk shall bind, compile or codify all the ordinances **or recorded resolutions** of the city, or true copies of the ordinances **or recorded resolutions**, which remain in force and effect.

(c) Indexing.--The city clerk shall also properly index the record books, compilation or codification of ordinances **or resolutions.**

(d) Retention.--The retention of ordinances **and recorded resolutions** shall be in accordance with 53 Pa.C.S. Ch. 13 Subch. F (relating to records).

\* \* \*

§ 11050. Time ordinances go into effect.

\* \* \*

(b) Immediate enactment.--The following may be made effective upon final enactment:

\* \* \*

(2) An ordinance **or resolution where permitted** providing for any of the following:

(i) Tax levies or fees.

(ii) Annual and other appropriations.

(iii) The exercise of the right of eminent domain.

\* \* \*

§ 12531. Tax levies.

(a) Property tax.--Council may, by [ordinance] **resolution for taxes levied at the same rate as or a rate lower than the previous fiscal year, and by ordinance if the tax rate increases from the previous fiscal year,** levy and, in accordance with this part, provide for the collection of taxes on all property within the city that is made taxable for city purposes and subject to valuation and assessment by the county assessment office or the city, as provided in Subchapter A (relating to assessments of property for taxation), as follows:

\* \* \*

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

\* \* \*

(2) Any ordinance **or resolution** fixing the rate of taxation for any year at a millage rate shall also include a

statement expressing the rate of taxation in dollars and cents on each \$100 of assessed valuation of taxable property.

(3) Council may, by [ordinance,] **resolution for taxes levied at the same rate as or a rate lower than the previous fiscal year, and by ordinance if the tax rate increases from the previous fiscal year,** in any year levy separate and different rates of taxation for city purposes on all real estate classified as land, exclusive of the buildings on the real estate, and on all real estate classified as buildings on land. When real estate tax rates are so levied:

\* \* \*

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

APPROVED--The 2nd day of July, A.D. 2019.

TOM WOLF