

# Local Government Entities in Pennsylvania

A citizen of the Commonwealth of Pennsylvania resides within an overlay of several distinctive local government entities.<sup>1</sup> Pennsylvania residents live within a municipal corporation,<sup>2</sup> such as a city of a particular class,<sup>3</sup> a borough<sup>4</sup> or incorporated town,<sup>5</sup> or a township of the first or second class.<sup>6</sup> In turn, each municipal corporation is wholly or partially<sup>7</sup> situate within one of Pennsylvania's 67 counties.<sup>8</sup> Besides these two types of municipalities<sup>9</sup> (i.e., the county and the municipal corporation), a Pennsylvanian also

<sup>1</sup> As stated in the *Citizen's Guide to Pennsylvania Local Government*, 8<sup>th</sup> ed. (Governor's Center for Local Government Services, Department of Community and Economic Development, Harrisburg, Pa., 2003), at page 1:

Local government in Pennsylvania is a mosaic of 5,149 individual units. All were established by the state or provincial government and operate under the laws of the Commonwealth. Each unit is distinct and independent of other local units, although they may overlap geographically and may act together to serve the public.

In January 2003, there were 67 counties, 56 cities, 961 boroughs, one incorporated town, 1,548 townships (91 first class; 1,457 second class), 501 school districts and 2,015 authorities. The number of local units has remained fairly stable for the past few decades with two major exceptions. After passage of school district legislation in 1963 and 1965, the number of school districts diminished radically. Authorities, born as local units during the depression years of the 1930's, have increased at a rapid pace since then.

<sup>2</sup> In 1 Pa.C.S. § 1991, "Municipal corporation" is defined as follows:

(1) When used in any statute finally enacted on or before December 31, 1974, a city, borough or incorporated town.

(2) When used in any statute finally enacted on or after January 1, 1975, a city, borough, incorporated town or township.

<sup>3</sup> Pennsylvania has one first class city, one second class city, one second class-A city, and 53 third class cities. *Pennsylvania Local Government Fact Sheet*, Governor's Center for Local Government Services, Pennsylvania Department of Community and Economic Development, August 2005, <<http://www.newpa.com/default.aspx?id=137>> (June 20, 2006).

<sup>4</sup> There are 961 boroughs in the Commonwealth. *Pennsylvania Local Government Fact Sheet*, *supra* note 3.

<sup>5</sup> There is only one incorporated town in Pennsylvania. *Pennsylvania Local Government Fact Sheet*, *supra* note 3.

<sup>6</sup> There are 91 first class townships and 1,457 second class townships in the Commonwealth. *Pennsylvania Local Government Fact Sheet*, *supra* note 3.

<sup>7</sup> Some municipal corporations cross county lines.

<sup>8</sup> *Pennsylvania Local Government Fact Sheet*, *supra* note 3. Also, please note that the County and City of Philadelphia have been consolidated pursuant to the act of August 26, 1953 (P.L. 1476, No. 433), which was enacted "...to carry out the intent and purpose of Article XV, Section 1, of the Constitution of Pennsylvania, known as the 'Home Rule Amendment,' and Article XIV, Section 8, of the Constitution of Pennsylvania, known as the 'City-County Consolidation Amendment,' . . ."

<sup>9</sup> In 1 Pa.C.S. § 1991, "Municipality" is defined as follows:

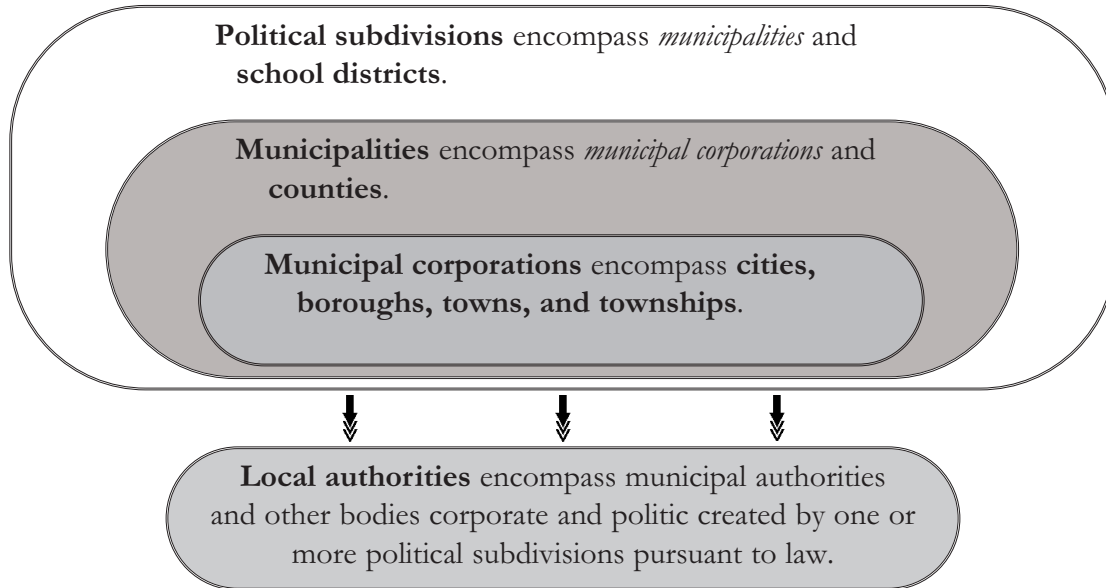
(1) When used in any statute finally enacted on or before December 31, 1974, a city, borough or incorporated town.

(2) When used in any statute finally enacted on or after January 1, 1975, a county, city, borough, incorporated town or township.

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resides within one of 501 school districts.<sup>10</sup> School districts, along with municipalities, are considered to be political subdivisions.<sup>11</sup> In addition to residing in, and paying taxes<sup>12</sup> to, these three different categories of political subdivisions, a Pennsylvania resident may also be provided services by one or more of the numerous local authorities.<sup>13</sup> In some states, these entities are referred to as special districts; in any event, local authorities<sup>14</sup> may be said to be governmental entities that have been “created to finance and/or operate specific public works projects without tapping the general taxing powers of the municipality.”<sup>15</sup>

The following graphic illustrates the primary local governmental entities with which a Pennsylvanian will interact:



<sup>10</sup> Depending on population, a school district can be in one of five classes, which include school districts of the first class, the first class A, the second class, the third class, and the fourth class. 24 P.S. § 2-202 (“Public School Code of 1949,” Section 202).

<sup>11</sup> In 1 Pa.C.S. § 1991, “Political subdivision” is defined as “[a]ny county, city, borough, incorporated town, township, school district, vocational school district and county institution district.” Of course, any given statute can contain its own definition of what constitutes a municipal corporation, a municipality, or a political subdivision.

<sup>12</sup> “The real estate tax is the only tax authorized to be imposed by all classes of local government: counties, municipalities, and school districts. Thus, except in Philadelphia where the city and county are merged, the typical Pennsylvania landowner will pay real estate tax to at least three local governments.” 27 Summ. Pa. Jur. 2d, Taxation § 15:2 (2005) (footnote omitted).

<sup>13</sup> In 1 Pa.C.S. § 1991, “Local authority” is defined as follows: “When used in any statute finally enacted on or after January 1, 1975, a municipal authority or any other body corporate and politic created by one or more political subdivisions pursuant to statute.” Although considered to be local authorities, municipal authorities are bodies politic and corporate, created pursuant to the Municipality Authorities Act, 53 Pa.C.S. Chapter 56; they are not creatures, agents or representatives of the municipalities that organize them, but are independent agencies of the Commonwealth. Municipal authorities are separate legal entities from the political subdivisions that created them and they derive their powers from different statutes. See *Commonwealth v. Erie Metropolitan Transit Authority*, 444 Pa. 345, 348-349, 281 A.2d 882, 884 (1971), and *O’Hare v. County of Northampton*, 782 A.2d 7, 13 (Pa. Cmwlth. 2001).

<sup>14</sup> There are a variety of local authorities: airport, business district, community facility, economic development, local government facility, nonprofit institution, parking, recreation, school, sewer, solid waste, transit, or water. See *Pennsylvania Local Government Fact Sheet*, *supra* note 3.

<sup>15</sup> *Municipal Authorities in Pennsylvania*, 9<sup>th</sup> ed., Governor’s Center for Local Government Services, Department of Community and Economic Development, Harrisburg, Pa., 2002., p. 1.