

Exceeding the 14-Mill General Purpose Cap

Oct 14, 2026 · @Lower Makefield

A Pennsylvania second class township may levy up to 14 mills for general purposes by resolution. With an order from the Court of Common Pleas, it may levy up to 5 more, for a maximum of 19 mills. Lower Makefield currently levies 13.88 mills.

At a glance

The increase above 14 mills is decided by a judge, not by voters, and is capped at 5 additional mills.

Item	Detail
Legal authority	Second Class Township Code, Section 3205(a)(1)
Base cap	14 mills for general township purposes, levied by Board resolution
Route above the cap	Board of Supervisors petitions the Court of Common Pleas for additional millage
Court's role	The court "may order" a higher rate; the decision is discretionary
Maximum	5 additional mills (19 mills total)
Voter referendum	Not required for this increase
Standard of proof	None stated in the statute; petitions in practice document deficits and cost reductions
Duration of an order	Not stated in the statute (see Open questions)
Scope	General purpose levy only; special-purpose levies (fire, parks, debt service, etc.) have separate limits

How the process works

The statute sets only the trigger (a Board petition) and the limit (5 mills); the steps below reflect the budget law and how townships have used the petition in practice.

1. **Budget reflects the proposed rate.** The preliminary budget is built on a general purpose rate above 14 mills.
2. **Board authorizes the petition by resolution.** The Board adopts a resolution authorizing the Solicitor to file the petition with the Court of Common Pleas.
3. **Budget advertised and adopted.** The proposed budget is advertised once, held for 20 days of public inspection, and adopted by December 31 (Section 3202).
4. **Petition filed.** The Solicitor files in the Bucks County Court of Common Pleas, setting out the deficit and the steps already taken. Warminster's 2020 petition stated it had cut expenditures and would otherwise run a General Fund deficit.
5. **Court hearing.** The court schedules a hearing; township officials may testify on finances and service impacts.
6. **Court order.** The court may grant up to 5 mills, grant a smaller amount, or deny.
7. **Levy adopted.** The Board adopts the tax levy resolution at the approved rate.

Timeline

The budget deadlines are fixed by statute; the court step has no statutory deadline, and past hearings were scheduled within weeks of filing.

Milestone	Requirement	Timing for the 2027 budget
Proposed budget advertised	Notice once in a newspaper of general circulation	Must start at least 20 days before adoption
Public inspection	20 days	Latest start: December 11, 2026, for a December 31 adoption
Final budget adopted	By December 31 (Section 3202)	December 31, 2026
Court petition and hearing	No statutory deadline or notice period	

Frequency of use

No state agency publishes a count of these petitions. Lower Makefield itself levied above the 14-mill cap from at least 1986 through 2004, per Township resolutions.

Year	Entity	What was sought	Outcome
2005	Lower Makefield Township	Rate adjusted after Bucks County changed its predetermined assessment ratio from 25% to 100%, effective January 1, 2005	General purpose rate reduced to 6 mills (Township resolutions)
1986–2004	Lower Makefield Township	General purpose rate above the 14-mill cap, from at least January 1, 1986 to December 31, 2004	Levied above 14 mills for at least 19 consecutive years (Township resolutions)

Lower Makefield figures

Raising the general purpose rate to the 19-mill maximum adds 5.12 mills and, per staff, about \$2.76 million a year.

Measure	Figure
Current general purpose rate	13.88 mills
Headroom under the 14-mill cap	0.12 mills
Increase to reach 19 mills	5.12 mills
Estimated added revenue (staff)	About \$2.76 million a year (5.12 × about \$539K a mill)
Added tax on the average assessment (\$43,600)	About \$223 a year (5.12 × \$43.60)
Projected 2027 General Fund deficit (2027 draft budget, Oct. 2, 2026)	About \$4.37 million, or about 8.1 mills
2027 deficit left after 19 mills	About \$1.6 million (\$4.37M – \$2.76M); 19 mills alone does not close the 2027 gap

The average assessment is the figure reported with the 2024 budget. Bucks County assessments date from a 1972 base year, which is why rates are expressed against low assessed values. Township resolutions show the general purpose rate exceeded 14 mills from at least January 1, 1986 to December 31, 2004. In 2005 it was adjusted down to 6 mills when Bucks County changed its predetermined assessment ratio from 25 percent to 100 percent, effective January 1, 2005. Other options the Board has reviewed include a one-time sewer fund transfer (about \$2.9 million), reclassification as a first class township (30-mill cap, by referendum), and an earned income tax.

Open questions for the Solicitor

- ☐ Does a court order cover one tax year, or continue until changed? Must the Township re-petition each year?
- ☐ Can the petition be heard before December 31, so the adopted budget and levy match the approved rate? What happens if the hearing falls after adoption?
- ☐ What evidence does the Bucks County court expect (deficit projections, cost reductions, fund balance, service impacts)?
- ☐ Is public notice of the petition required, and may taxpayers intervene (as they did in Perry County)?

- ☐ Locate the court orders behind the 1986–2004 rates: was approval granted once, or renewed each year?

Sources

- [Second Class Township Code, Act 69 of 1933 \(Sections 3202, 3205\)](#)
- [Section 3202 Annual Budget text \(Lower Heidelberg Township copy\)](#)
- [Lower Makefield 2026 Final Budget](#)
- [Patch: \\$110 Tax Hike Proposed in Lower Makefield \(2024 budget\)](#)
- [Citizen Portal: Lower Makefield 2027 budget workshop coverage](#)
- [Citizen Portal: CFO structural gap presentation](#)
- [Patch: Court To Consider Warminster Tax Increase \(2020\)](#)
- [Patch: No Tax Increase in 2024 Final Warminster Budget](#)
- [Times Chronicle: Warminster 2019 budget](#)
- [News-Item: Conyngham Township millage \(2026\)](#)
- [Daily Item: Northumberland County 30-mill approval \(2024\)](#)
- [In re Petition to Increase Millage Limit, 646 A.2d 61 \(Pa. Cmwlth. 1994\)](#)
- [PSATS: 1,454 townships of the second class](#)