

Local Government Entities in Pennsylvania

A citizen of the Commonwealth of Pennsylvania resides within an overlay of several distinctive local government entities. Pennsylvania residents live within a municipal corporation,¹ such as a city of a particular class,² a borough or incorporated town, or a township of the first or second class. In turn, each municipal corporation is wholly or partially³ situate within one of Pennsylvania's 67 counties.⁴

In 2020, there were 2,560 municipal corporations in Pennsylvania in addition to the Commonwealth's 67 counties—56 cities, 956 boroughs, one incorporated town, 93 first class townships and 1,454 second class townships. Furthermore, Pennsylvania has 500 school districts and 1,532 active authorities.⁵ The Pennsylvania Constitution authorizes the General Assembly to classify municipalities and school districts by population.⁶

Besides residing within two types of municipalities⁷ (i.e., the county and the municipal corporation), a Pennsylvanian also resides within one of 500 school districts. School districts, along with municipalities, are considered to be political subdivisions.⁸ In addition to residing in, and paying taxes to,⁹ these three different categories of political subdivisions, a Pennsylvania

¹ 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.

² Pennsylvania has one first class city, one second class city, one second class-A city and 53 third class cities.

³ Some municipal corporations cross county lines.

⁴ Please note that the County and City of Philadelphia have been consolidated pursuant to the Philadelphia City – County Consolidation Act, Act 433 of 1953 (53 P.S. §§ 13151, 13132, 13152-13153), 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’”

⁵ *Pennsylvania Local Government Fact Sheet*, Governor’s Center for Local Government Services, Pennsylvania Department of Community and Economic Development, February 25, 2020, <http://dced.pa.gov/download/local-government-fact-sheet/> (accessed August 11, 2020).

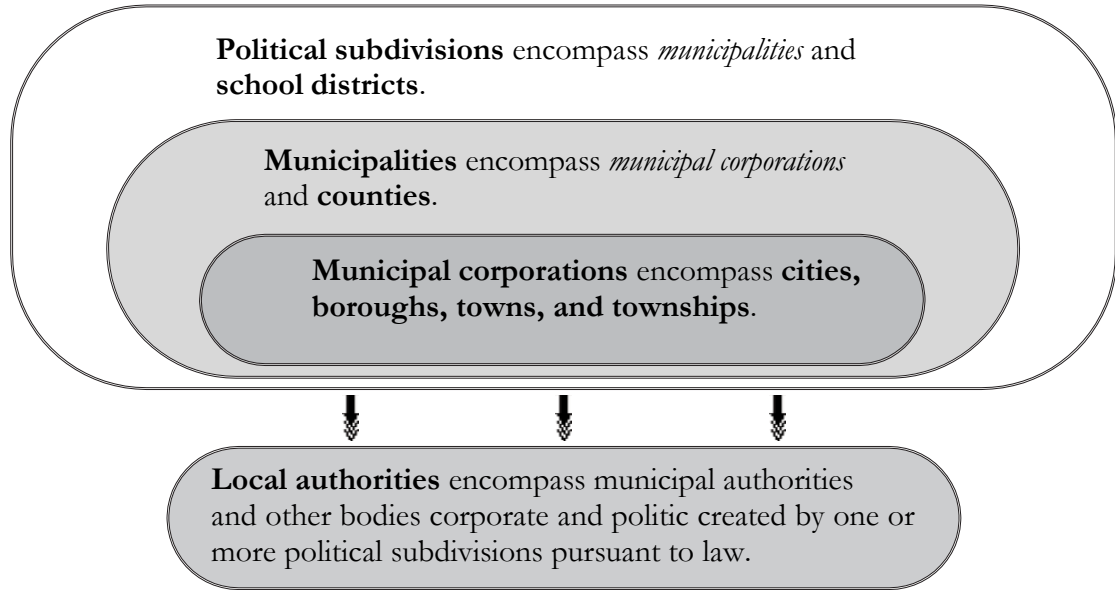
⁶ Pa. Const. art. III, § 20. Currently there are nine classes of counties (first class, second class, second class A and third through eighth classes), four classes of cities (first class, second class, second class A and third class) and two classes of townships (first and second classes). Boroughs and towns are not broken down into classes. In addition, there are five classes of school districts (first class, first class A, second class, third class and fourth class).

⁷ *See supra*, note 2.

⁸ 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.

⁹ “[Except] in Philadelphia where the city and county are largely merged, the typical Pennsylvania landowner will pay real estate tax to at least three local governments.” 27 Summ. Pa. Jur. 2d, Taxation § 15:2 (2d ed.)(2020).

resident may also be provided services by one or more of the numerous local authorities.¹⁰ In some states, these entities are referred to as special districts; in any event, local authorities¹¹ may be said to be governmental entities that have been created to conduct authorized public functions, and have “the power to borrow money, make and issue negotiable bonds, refunding bonds, and other evidences of indebtedness or obligations, called bonds, of the authority.”¹²



¹⁰ 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. § 5601 et seq.; 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 (1971); *O’Hare v. County of Northampton*, 782 A.2d 7, 13 (Pa. Cmwlth. 2001). *See also* 22 Summ. Pa. Jur. 2d Municipal and Local Law § 1:3 (2d ed.)(2020).

¹¹ There are a variety of types of local authorities: airport, business district, community facility, economic development, local government facility, nonprofit institution, parking, recreation, school, sewer, solid waste, transit, storm water or water.

¹² *See* 23 Summ. Pa. Jur. 2d Municipal and Local Law § 21:187 (2d ed.)(2020).