

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1372 Session of
1985

INTRODUCED BY LAUGHLIN, MANDERINO, TRELLO, PRATT, DALEY,
GRUITZA, LESCOVITZ, VEON, BURNS AND J. L. WRIGHT, JUNE 4,
1985

REFERRED TO COMMITTEE ON FINANCE, JUNE 4, 1985

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," authorizing the board of public
6 education or the board of school directors to levy different
7 rates of taxation for school purposes on land and on
8 buildings.

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

11 Section 1. Section 652 of the act of March 10, 1949 (P.L.30,
12 No.14), known as the Public School Code of 1949, is amended by
13 adding a paragraph to read:

14 Section 652. Tax Levy; Purposes; Limitations.--* * *

15 The board of public education of any school district of the
16 first class or first class A may, in any year, levy separate and
17 different rates of taxation for school purposes on all real
18 estate classified as land, exclusive of the buildings thereon,
19 and on all real estate classified as buildings on land. When
20 real estate taxes are so levied, (i) the rates shall be

1 determined by the requirements of the school district budget as
2 approved by the board of public education, (ii) higher rates may
3 be levied on land if the respective rates on lands and buildings
4 are so fixed so as not to constitute a greater levy in the
5 aggregate than the maximum rate applicable to both land and
6 buildings, and (iii) they shall be uniform as to all real estate
7 within such classification.

8 Section 2. Section 672 of the act is amended by adding a
9 subsection to read:

10 Section 672. Tax Levy; Limitations.--* * *

11 (e) The board of school directors of any school district of
12 the second, third or fourth class, or of any independent school
13 district, may, in any year, levy separate and different rates of
14 taxation for school purposes on all real estate classified as
15 land, exclusive of the buildings thereon, and on all real estate
16 classified as buildings on land. When real estate taxes are so
17 levied, (i) the rates shall be determined by the requirements of
18 the school district budget as approved by the board of school
19 directors, (ii) higher rates may be levied on land if the
20 respective rates on lands and buildings are so fixed so as not
21 to constitute a greater levy in the aggregate than the maximum
22 rate applicable to both land and buildings, and (iii) they shall
23 be uniform as to all real estate within such classification.

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