

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1281 Session of
1983

INTRODUCED BY SERAFINI, BELARDI, CAWLEY, ITKIN, CAPPABIANCA,
BLAUM, TIGUE, ALDERETTE AND JOHNSON, JUNE 28, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 28, 1983

AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled
2 "An act relating to counties of the third, fourth, fifth,
3 sixth, seventh and eighth classes; amending, revising,
4 consolidating and changing the laws relating thereto,"
5 authorizing the county commissioners to levy different rates
6 of taxation for county purposes on land and buildings.

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

9 Section 1. Section 1770 of the act of August 9, 1955
10 (P.L.323, No.130), known as The County Code, amended November
11 26, 1982 (P.L.761, No.216), is amended to read:

12 Section 1770. Tax Levies.--No tax shall be levied on
13 personal property taxable for county purposes where the rate of
14 taxation thereon is fixed by law other than at the rate so
15 fixed. The county commissioners shall fix, by resolution, the
16 rate of taxation for each year. No tax for general county
17 purposes in counties of the third, fourth, fifth, sixth, seventh
18 and eighth classes, exclusive of the requirements for the
19 payment of rentals to any municipal authority, shall in any one

1 year exceed the rate of twenty mills on every dollar of the
2 adjusted valuation: Provided, however, That the rate of taxation
3 for payment of interest and principal on any indebtedness
4 incurred pursuant to the act of July 12, 1972 (P.L.781, No.185),
5 known as the "Local Government Unit Debt Act," or any prior or
6 subsequent act governing the incurrence of indebtedness of the
7 county shall be unlimited. Tax for payment of rentals to any
8 municipal authority shall not exceed the rate of ten mills on
9 every dollar of the adjusted valuation and shall be in addition
10 to the twenty mill limitation for general county purposes. In
11 fixing the rate of taxation, the county commissioners, if the
12 rate is fixed in mills, shall also include in the resolution a
13 statement expressing the rate of taxation in dollars and cents
14 on each one hundred dollars of assessed valuation of taxable
15 property.

16 The county commissioners of any county may, by resolution, in
17 any year levy separate and different rates of taxation for
18 county purposes on all real estate classified as land, exclusive
19 of the buildings thereon, and on all real estate classified as
20 buildings on land. When real estate taxes are so levied:

21 (i) the rates shall be determined by the requirements of the
22 county budget as approved by the county commissioners;

23 (ii) higher rates may be levied on land if the respective
24 rates on land and buildings are so fixed so as not to constitute
25 a greater levy in the aggregate than the maximum rate applicable
26 to both land and buildings; and

27 (iii) they shall be uniform as to all real estate within
28 such classification.

29 The rate of taxation fixed for any occupation tax levied by a
30 county of the fourth, fifth, sixth, seventh or eighth class

1 shall not in any one year exceed twenty mills. The county
2 commissioners may, by resolution, abolish the levy and
3 collection of occupation taxes for county purposes.

4 The county commissioners of counties of the fourth, fifth,
5 sixth, seventh and eighth classes may levy and collect an annual
6 per capita tax on persons for county purposes.

7 Any county of the fourth, fifth, sixth, seventh or eighth
8 class which shall become a county of the third class may collect
9 for a period of four years after such status has been certified
10 a per capita tax from any person not in any one year to exceed a
11 total of five dollars (\$5) for county purposes.

12 No tax shall be levied and collected for county purposes on
13 offices and posts of profits, or on professions, trades and
14 occupations at the same time during which a per capita tax on
15 persons is levied and collected for county purposes.

16 Any per capita taxes levied upon and collected from any
17 person shall not in any one year exceed a total of five dollars
18 (\$5) for county and institution district purposes.

19 Any county may, by ordinance or resolution, exempt any person
20 whose total income from all sources is less than five thousand
21 dollars (\$5,000) per annum from any per capita tax levied under
22 this act.

23 Section 2. This act shall take effect in 60 days.