

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1565 Session of
1985

INTRODUCED BY SERAFINI, STABACK, RAYMOND, BELARDI, GODSHALL AND
TELEK, JUNE 28, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 28, 1985

AN ACT

1 Authorizing councils of incorporated towns to levy different
2 rates of taxation for town purposes on land and on buildings.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Separate rates of taxation.

6 The council of any incorporated town may, by ordinance, in
7 any year levy separate and different rates of taxation for town
8 purposes of all real estate classified as land, exclusive of the
9 buildings thereon, and on all real estate classified as
10 buildings on land. When real estate taxes are so levied:

11 (1) The rates shall be determined by the requirements of
12 the town budget as approved by council.

13 (2) Higher rates may be levied on land if the respective
14 rates on lands and buildings are so fixed so as not to
15 constitute a greater levy in the aggregate than the maximum
16 rate applicable to both lands and buildings.

17 (3) They shall be uniform as to all real estate within

- 1 such classification.
- 2 Section 2. Effective date.
- 3 This act shall take effect in 60 days.