
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1375 Session of
2013

INTRODUCED BY PAINTER, COHEN, BARRAR, DAVIS AND KORTZ,
MAY 13, 2013

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 13, 2013

AN ACT

1 Amending the act of June 23, 1931 (P.L.932, No.317), entitled
2 "An act relating to cities of the third class; and amending,
3 revising, and consolidating the law relating thereto,"
4 further providing for tax levies; and repealing provisions
5 related to exemptions from taxation.

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

8 Section 1. Section 2531 of the act of June 23, 1931
9 (P.L.932, No.317), known as The Third Class City Code, reenacted
10 and amended June 28, 1951 (P.L.662, No.164) and amended November
11 19, 1959 (P.L.1519, No.534), August 3, 1967 (P.L.199, No.63),
12 June 16, 1972 (P.L.199, No.63) and May 22, 1981 (P.L.71, No.20),
13 is amended to read:

14 Section 2531. Tax Levies.--Council may, by ordinance, levy
15 and provide for the collection of the following taxes:

16 1. A tax for general revenue purposes on all persons and
17 property taxable according to the laws of the Commonwealth for
18 county purposes: the valuation of such property to be assessed
19 as hereinbefore provided.

1 2. An annual tax sufficient to pay interest and principal on
2 any indebtedness incurred pursuant to [the act of July 12, 1972
3 (P.L.781, No.185), known as the "Local Government Debt Act,"] 53
4 Pa.C.S. Pt. VII Subpt. B Ch. 18 (relating to taxation and fiscal
5 affairs) or any prior or subsequent act governing the incurrence
6 of indebtedness of the city.

7 [3. A residence tax for general revenue purposes, not
8 exceeding five dollars annually, on all inhabitants above the
9 age of eighteen years. Any ordinance of council fixing the rate
10 of taxation for any year at a mill rate shall also include a
11 statement expressing the rate of taxation in dollars and cents
12 on each one hundred dollars of assessed valuation of taxable
13 property.]

14 4. The council of any city may, by ordinance, in any year
15 levy separate and different rates of taxation for city purposes
16 on all real estate classified as land, exclusive of the
17 buildings thereon, and on all real estate classified as
18 buildings on land. When real estate tax rates are so levied, (i)
19 the rates shall be determined by the requirements of the city
20 budget as approved by council, (ii) higher rates may be levied
21 on land if the respective rates on lands and buildings are so
22 fixed so as not to constitute a greater levy in the aggregate
23 than a rate of twenty-five mills on both land and buildings, and
24 (iii) they shall be uniform as to all real estate within such
25 classification.

26 5. Where the city council by a majority action shall, upon
27 due cause shown, petition the court of quarter sessions for the
28 right to levy additional millage, the court, after such public
29 notice as it may direct and after hearing, may order a greater
30 rate than twenty-five mills but not exceeding five additional

1 mills to be levied.

2 Section 2. Section 2531.1 of the act, amended November 26,
3 1982 (P.L.759, No.214), is repealed:

4 [Section 2531.1. Exemptions from Taxation.--The council of
5 any city may, by ordinance or resolution, exempt any person
6 whose total income from all sources is less than five thousand
7 dollars (\$5,000) per annum from any per capita or resident's tax
8 levied under this act. This exemption shall not apply to real
9 property taxes.]

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