

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 557 Session of  
1997

INTRODUCED BY GLADECK, WAUGH, FLICK, DEMPSEY, HENNESSEY, BROWN,  
LAUGHLIN, FICHTER, GRUITZA, ARGALL, BATTISTO, LEH, HERSHEY,  
E. Z. TAYLOR, RAMOS, McCALL AND L. I. COHEN,  
FEBRUARY 12, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 12, 1997

AN ACT

1 Amending the act of June 24, 1931 (P.L.1206, No.331), entitled  
2 "An act concerning townships of the first class; amending,  
3 revising, consolidating, and changing the law relating  
4 thereto," providing for the establishment of separate and  
5 different rates of taxation.

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

8 Section 1. The act of June 24, 1931 (P.L.1206, No.331),  
9 known as The First Class Township Code, reenacted and amended  
10 May 27, 1949 (P.L.1955, No.569), is amended by adding a section  
11 to read:

12 Section 1709.2. Different and Separate Tax Levies.--A  
13 township of the first class may in any year levy separate and  
14 different rates of taxation for municipal purposes on all real  
15 estate classified as land, exclusive of the buildings thereon,  
16 and on all real estate classified as buildings on land. When  
17 real estate tax rates are so levied--

18 (a) The rates shall be determined by the requirements of the

1 township budget.

2 (b) Higher rates may be levied on land if the respective  
3 rates on lands and buildings are so fixed so as not to  
4 constitute a greater levy in the aggregate than the maximum rate  
5 allowed by law on both land and buildings.

6 (c) The rates shall be uniform as to all real estate within  
7 the classification.

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