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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 142

Session of  
1979

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INTRODUCED BY BURNS, GALLAGHER, DAVIES, WILT, WEIDNER,  
M. H. GEORGE AND J. L. WRIGHT, JR., FEBRUARY 6, 1979

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REFERRED TO COMMITTEE ON EDUCATION, FEBRUARY 7, 1979

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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," providing for alternative methods of  
6 equalizing tax levies among certain school districts.

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

9 Section 1. Section 672.1, act of March 10, 1949 (P.L.30,  
10 No.14), known as the "Public School Code of 1949," amended June  
11 30, 1971 (P.L.186, No.25), is amended and a section is added to  
12 read:

13 Section 672.1. School Districts Lying in More Than One  
14 County or in More Than One Municipality; Limitation on Total Tax  
15 Revenues.--(a) Whenever a school district shall lie in more  
16 than one county, the total taxes levied on real estate within  
17 the school district in each county shall be subject to the  
18 limitation that the ratio which such total bears to the most  
19 recent valuation of the same properties by the State Tax  
20 Equalization Board shall be uniform in all of the counties, and

1 the school district shall adjust its rate of taxation applicable  
2 to the portion of the district in each county to the extent  
3 necessary to achieve such uniformity; or

4 (b) As an alternative to the method provided in subsection  
5 (a), whenever a school district shall lie in more than one  
6 county the board of assessment and revision of taxes in any of  
7 the counties or all of the counties in which the school district  
8 is located shall, at the request of the school directors of the  
9 district, furnish the market value of each parcel of property on  
10 the tax roll required to be furnished to the school directors  
11 under any assessment law of the Commonwealth. The market value  
12 of each parcel shall be the quotient of the assessed value  
13 divided by the latest ratio of assessed value to market value in  
14 the municipality as determined by the State Tax Equalization  
15 Board, or, at the option of the school district, the market  
16 value of each parcel shall be the quotient of the assessed value  
17 divided by the latest ratio of assessed value to market value as  
18 determined by the State Tax Equalization Board in the aggregate  
19 of all municipalities of the school district within the county,  
20 or at the option of the school district where there are two or  
21 more ratios of assessed value to market value, the school  
22 directors of that school district shall select the lowest of the  
23 ratios for a uniform assessed value to market value throughout  
24 the school district, or at the option of the school district  
25 where such school district is located in a home rule county, the  
26 school directors of that school district may use the county  
27 assessments.

28 The school directors shall set a tax rate based upon a  
29 percentage not exceeding seventy-five (75) per centum of such  
30 market values which shall be uniform throughout the district.

1 (c) In the event a school district or part thereof located  
2 within one county is composed of two or more municipal  
3 governments at least one of which levies property taxes upon  
4 assessments made for county tax purposes and at least one of  
5 which utilizes separate assessments made for municipal tax  
6 purposes, the property tax levy for school district purposes  
7 shall be equalized by either of the methods prescribed in  
8 subsections (a) or (b). If the former method is adopted, the  
9 ratio which the total taxes levied in each part of the school  
10 district bears to the most recent valuation of the same  
11 properties by the State Tax Equalization Board shall be uniform;  
12 if the latter method is adopted, the market value of each parcel  
13 of property on the tax roll shall be (i) in the case of the  
14 assessment made for county tax purposes, the quotient of the  
15 assessed value divided by the latest ratio of assessed value to  
16 market value for that portion of the school district as  
17 determined by the State Tax Equalization Board and, (ii) in the  
18 case of the separate assessment for municipal tax purposes, the  
19 quotient of the assessed value divided by the product of the  
20 latest ratio of assessed value to market value in the  
21 municipality as determined by the State Tax Equalization Board  
22 and the ratio of the total assessed valuation of the same  
23 properties for municipal tax purposes to the total assessed  
24 valuation of said properties for county tax purposes. However,  
25 no municipality or political subdivision within a school  
26 district shall pay an aggregate amount in school property taxes  
27 which, as a percentage of total school property taxes, shall  
28 exceed the ratio of its market value to the total market value  
29 of the school district as determined by the State Tax  
30 Equalization Board.

1 (d) Whenever a revision of assessment is completed in any  
2 portion of a school district and the revised assessments are to  
3 be used for school tax purposes the method prescribed in  
4 subsection (b) above to equalize school property tax levies  
5 shall not be used until the latest ratio of assessed value to  
6 market value as determined by the State Tax Equalization Board  
7 for that portion of the school district is based upon the  
8 revised assessments.

9 Section 672.2. School Districts Lying in More Than One  
10 County; Tax Levy on Occupations.--(a) Any school district which  
11 lies in more than one (1) county and which levies an occupation  
12 tax, shall levy such tax uniformly upon each occupational  
13 category existing in all counties in which the district lies, at  
14 the lowest assessed valuation for each equivalent occupational  
15 category as certified to the school district by the counties in  
16 which the district lies.

17 (b) This section shall not apply to any school district  
18 which levies an occupational assessment tax on the effective  
19 date hereof unless the school district by resolution elects to  
20 be subject thereto.

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