
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1113 Session of
1981

INTRODUCED BY SERAFINI, BELARDI AND CAWLEY, APRIL 1, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 1, 1981

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

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

1 such classification.

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