

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2313 Session of
1986

INTRODUCED BY PERZEL, KENNEY, WOGAN, J. TAYLOR AND O'BRIEN,
MARCH 19, 1986

REFERRED TO COMMITTEE ON URBAN AFFAIRS, MARCH 19, 1986

AN ACT

1 Amending the act of June 25, 1919 (P.L.581, No.274), entitled
2 "An act for the better government of cities of the first
3 class of this Commonwealth," limiting the rate of real
4 property taxation.

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

7 Section 1. Section 3 of Article XVII of the act of June 25,
8 1919 (P.L.581, No.274), referred to as the First Class City
9 Government Law, is amended to read:

10 ARTICLE XVII.

11 Finance.

12 * * *

13 Section 3. On or before the same date, the council shall
14 levy and fix a tax rate for the ensuing year, which, together
15 with the estimated receipts from all other sources except
16 borrowed money, shall yield sufficient receipts to meet the
17 liabilities of the city of every kind (except liabilities to be
18 paid out of loan funds) for the ensuing year and the current

1 expenditures, not including expenditures from loan funds, as
2 fixed and determined by the council in said ordinance. The
3 receipts from taxation shall be estimated by deducting, from the
4 gross amount which would be yielded at the rate fixed, the
5 average proportion of the amount uncollected at the end of each
6 year during the preceding three years. If the council shall fail
7 to fix a tax rate on or before the fifteenth day of December of
8 any year, the rate for the current year shall be the rate for
9 the ensuing year as if that rate had been fixed by the council
10 in accordance with this act, and the amount of expenditures,
11 other than from loan funds, shall be fixed and determined by the
12 council so as to come within the estimated receipts from sources
13 other than loans. Notwithstanding any provision of this section,
14 the tax rate in any year shall not exceed seventy-four and
15 three-quarter mills.

16 * * *

17 Section 2. This act shall take effect immediately.