

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 100

Session of
1987

INTRODUCED BY LAUGHLIN, VEON, CAWLEY, OLASZ, CAPPABIANCA, TIGUE,
JOHNSON, BELFANTI, LEVDANSKY AND PHILLIPS, FEBRUARY 3, 1987

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 3, 1987

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An
2 act concerning townships of the second class; and amending,
3 revising, consolidating, and changing the law relating
4 thereto," authorizing the board of township supervisors to
5 levy different rates of taxation for township purposes on
6 land and buildings.

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

9 Section 1. The act of May 1, 1933 (P.L.103, No.69), known as
10 The Second Class Township Code, reenacted and amended July 10,
11 1947 (P.L.1481, No.567), is amended by adding a section to read:

12 Section 905.2. Separate Rates on Land and Buildings.--The
13 board of township supervisors of any township may, in any year,
14 levy separate and different rates of taxation for township
15 purposes on all real estate classified as land, exclusive of the
16 building thereon, and on all real estate classified as buildings
17 on land. When real estate taxes are so levied, (i) the rates
18 shall be determined by the requirements of the township budget
19 as adopted by the board of township supervisors, (ii) higher

1 rates may be levied on land if the respective rates on land and
2 buildings are so fixed so as not to constitute a greater levy in
3 the aggregate than the maximum rate applicable to both land and
4 buildings, and (iii) they shall be uniform as to all real estate
5 within such classifications.

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