

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2534 Session of
1988

INTRODUCED BY VEON, JUNE 8, 1988

REFERRED TO COMMITTEE ON EDUCATION, JUNE 8, 1988

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," authorizing the board of school
6 directors of certain school districts to levy different rates
7 of taxation for school purposes on land and on buildings.

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

10 Section 1. Section 672 of the act of March 10, 1949 (P.L.30,
11 No.14), known as the Public School Code of 1949, is amended by
12 adding a subsection to read:

13 Section 672. Tax Levy; Limitations.--* * *

14 (e) The board of school directors of any school district of
15 the third class which is located wholly within the boundary
16 lines of a city of the third class and which district comprises
17 the same territory as such city of the third class in which the
18 same is so located, may, in any year, levy separate and
19 different rates of taxation for school purposes on all real
20 estate classified as land, exclusive of the buildings thereon,

1 and on all real estate classified as buildings on land. When
2 real estate taxes are so levied, (i) the rates shall be
3 determined by the requirements of the school district budget as
4 approved by the board of school directors, (ii) higher rates may
5 be levied on land if the respective rates on lands and buildings
6 are so fixed so as not to constitute a greater levy in the
7 aggregate than the maximum rate applicable to both land and
8 buildings, and (iii) they shall be uniform as to all real estate
9 within such classification.

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