

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1432 Session of  
1976

INTRODUCED BY BELL, MARCH 30, 1976

REFERRED TO EDUCATION, MARCH 30, 1976

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 exemption of the real  
6 and personal property of certain persons from school taxes  
7 under certain circumstances.

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

10 Section 1. Section 674, act of March 10, 1949 (P.L.30,  
11 No.14), known as the "Public School Code of 1949," amended  
12 January 26, 1966 (1965 P.L.1606, No.567), is amended to read:

13 Section 674. Property Subject to Tax; Districts Second  
14 Class.--In school districts of the second class, the school  
15 taxes shall be levied and assessed on the real estate and  
16 personal property therein, as contained in the assessment used  
17 for tax purposes in the city, borough, incorporated town or  
18 township in which the school district is located or as contained  
19 in the assessment made for county tax purposes. The board of  
20 school directors may exempt, as a subject of taxation, the real  
21 property and personal property of those who they determine, by

1 the application of uniform standards, to qualify therefor  
2 because of age, disability, infirmity or poverty.

3 Amend Sec. 2. Section 676 of the act, amended April 11, 1961  
4 (P.L.80, No.34), is amended to read:

5 Section 676. Property Subject to Tax; Districts Third and  
6 Fourth Class.--In all school districts of the third class,  
7 excepting school districts of that class which are located  
8 wholly within the boundary lines of cities of the third class  
9 and where such third class school districts comprise the same  
10 territory as such city of the third class in which the same is  
11 so located, and in all school districts of the fourth class, the  
12 school taxes shall be levied and assessed upon all the property  
13 upon which the county taxes are levied and assessed. The board  
14 of school directors may exempt, as a subject of taxation, the  
15 real property and personal property of those who they determine,  
16 by the application of uniform standards, to qualify therefor  
17 because of age, disability, infirmity or poverty.

18 In all school districts of the third class which are located  
19 wholly within the boundary lines of any city of the third class,  
20 and where such third class school district comprises the same  
21 territory as such city of the third class in which the same is  
22 so located, the school taxes shall be levied and assessed on the  
23 real estate and personal property therein as contained in the  
24 assessment made for city tax purposes: Provided, That in any  
25 such school district of the third class which is situated within  
26 a county of the fourth to the eighth class, the board of school  
27 directors may, by resolution, accept the provisions of "The  
28 Fourth to Eighth Class County Assessment Law" irrespective of  
29 whether or not the city has accepted the provisions of such  
30 assessment law, and in such case the school taxes shall be

1 levied and assessed upon all the property upon which the county  
2 taxes are levied and assessed.

3 Section 2. This act shall take effect immediately.