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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL**  
**No. 76**

Session of  
1977

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INTRODUCED BY MR. GARZIA, FEBRUARY 7, 1977

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AMENDED ON THIRD CONSIDERATION, IN SENATE, APRIL 11, 1978

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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," providing for alternative methods of  
6 equalizing tax levies among certain school districts, AND  
7 PROVIDING FOR RESIDENCY OF CERTAIN SCHOOL EMPLOYES. <—

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

10 Section 1. Section 672.1, act of March 10, 1949 (P.L.30,  
11 No.14), known as the "Public School Code of 1949," amended June  
12 30, 1971 (P.L.186, No.25), is amended and a section is added to  
13 read:

14 Section 672.1. School Districts Lying in More Than One  
15 County or in More Than One Municipality; Limitation on Total Tax  
16 Revenues.--(a) Whenever a school district shall lie in more  
17 than one county, the total taxes levied on real estate within  
18 the school district in each county shall be subject to the  
19 limitation that the ratio which such total bears to the most  
20 recent valuation of the same properties by the State Tax

1 Equalization Board shall be uniform in all of the counties, and  
2 the school district shall adjust its rate of taxation applicable  
3 to the portion of the district in each county to the extent  
4 necessary to achieve such uniformity; or

5 (b) As an alternative to the method provided in subsection  
6 (a), whenever a school district shall lie in more than one  
7 county the board of assessment and revision of taxes in any of  
8 the counties or all of the counties in which the school district  
9 is located shall, at the request of the school directors of the  
10 district, furnish the market value of each parcel of property on  
11 the tax roll required to be furnished to the school directors  
12 under any assessment law of the Commonwealth. The market value  
13 of each parcel shall be the quotient of the assessed value  
14 divided by the latest ratio of assessed value to market value in  
15 the municipality as determined by the State Tax Equalization  
16 Board, or, at the option of the school district, the market  
17 value of each parcel shall be the quotient of the assessed value  
18 divided by the latest ratio of assessed value to market value as  
19 determined by the State Tax Equalization Board in the aggregate  
20 of all municipalities of the school district within the county,  
21 or at the option of the school district where there are two or  
22 more ratios of assessed value to market value, the school  
23 directors of that school district shall select the lowest of the  
24 ratios for a uniform assessed value to market value throughout  
25 the school district, or at the option of the school district  
26 where such school district is located in a home rule county, the  
27 school directors of that school district may use the county  
28 assessments.

29 The school directors shall set a tax rate based upon a  
30 percentage not exceeding seventy-five (75) per centum of such

1 market values which shall be uniform throughout the district.

2 (c) In the event a school district or part thereof located  
3 within one county is composed of two or more municipal  
4 governments at least one of which levies property taxes upon  
5 assessments made for county tax purposes and at least one of  
6 which utilizes separate assessments made for municipal tax  
7 purposes, the property tax levy for school district purposes  
8 shall be equalized by either of the methods prescribed in  
9 subsections (a) or (b). If the former method is adopted, the  
10 ratio which the total taxes levied in each part of the school  
11 district bears to the most recent valuation of the same  
12 properties by the State Tax Equalization Board shall be uniform;  
13 if the latter method is adopted, the market value of each parcel  
14 of property on the tax roll shall be (i) in the case of the  
15 assessment made for county tax purposes, the quotient of the  
16 assessed value divided by the latest ratio of assessed value to  
17 market value for that portion of the school district as  
18 determined by the State Tax Equalization Board and, (ii) in the  
19 case of the separate assessment for municipal tax purposes, the  
20 quotient of the assessed value divided by the product of the  
21 latest ratio of assessed value to market value in the  
22 municipality as determined by the State Tax Equalization Board  
23 and the ratio of the total assessed valuation of the same  
24 properties for municipal tax purposes to the total assessed  
25 valuation of said properties for county tax purposes: Provided,  
26 however, That no municipality or political subdivision within a  
27 school district shall pay an aggregate amount in school property  
28 taxes which, as a percentage of total school property taxes,  
29 shall exceed the ratio of its market value to the total market  
30 value of the school district as determined by the State Tax

1 Equalization Board.

2 (d) Whenever a revision of assessment is completed in any  
3 portion of a school district and the revised assessments are to  
4 be used for school tax purposes the method prescribed in  
5 subsection (b) above to equalize school property tax levies  
6 shall not be used until the latest ratio of assessed value to  
7 market value as determined by the State Tax Equalization Board  
8 for that portion of the school district is based upon the  
9 revised assessments.

10 Section 672.2. School Districts Lying in More Than One  
11 County; Tax Levy on Occupations.--Any school district which lies  
12 in more than one (1) county and which levies an occupation tax,  
13 shall levy such tax uniformly upon each occupational category  
14 existing in all counties in which the district lies, at the  
15 lowest assessed valuation for each equivalent occupational  
16 category as certified to the school district by the counties in  
17 which the district lies.

18 SECTION 2. SECTION 1106 OF THE ACT IS AMENDED TO READ: <—

19 SECTION 1106. DUTY TO EMPLOY.--THE BOARD OF SCHOOL DIRECTORS  
20 IN EVERY SCHOOL DISTRICT SHALL EMPLOY THE NECESSARY QUALIFIED  
21 PROFESSIONAL EMPLOYEES, SUBSTITUTES AND TEMPORARY PROFESSIONAL  
22 EMPLOYEES TO KEEP THE PUBLIC SCHOOLS OPEN IN THEIR RESPECTIVE  
23 DISTRICTS IN COMPLIANCE WITH THE PROVISIONS OF THIS ACT. NO  
24 SCHOOL DISTRICT SHALL REQUIRE THAT ANY EMPLOYEE RESIDE WITHIN THE  
25 SCHOOL DISTRICT AS A CONDITION FOR APPOINTMENT OR CONTINUED  
26 EMPLOYMENT. EXCEPT SCHOOL DISTRICTS OF THE FIRST CLASS AND FIRST <—  
27 CLASS A WHICH MAY REQUIRE SUCH RESIDENCY.

28 Section 2- 3. This act shall take effect immediately. <—