

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1566 Session of
1985

INTRODUCED BY SERAFINI, BELARDI, GODSHALL, RAYMOND, TELEK AND
STABACK, JUNE 28, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 28, 1985

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," authorizing the county
5 commissioners to levy different rates of taxation for county
6 purposes on land and buildings.

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

9 Section 1. Section 1970 of the act of July 28, 1953
10 (P.L.723, No.230), known as the Second Class County Code,
11 amended July 6, 1984 (P.L.638, No.131), is amended to read:

12 Section 1970. Tax Levies.--(a) No tax shall be levied on
13 personal property taxable for county purposes where the rate of
14 taxation thereon is fixed by law other than at the rate so
15 fixed. The county commissioners shall fix, by resolution, the
16 rate of taxation for each year. The tax levied shall be for the
17 purpose of creating a general fund to pay expenses incurred for
18 general county purposes, for the payment of the matters
19 connected with roads provided for in subsection (g) of section

1 2901 hereof, for the payment of the matters connected with parks
2 and related matters provided for in sections 3007 and 3035
3 hereof. No such tax in any county of the second class, shall in
4 any one year exceed the rate of twenty mills on every dollar of
5 the adjusted valuation: Provided, however, That the rate of
6 taxation for payment of interest and principal on any
7 indebtedness incurred pursuant to the act of July 12, 1972
8 (P.L.781, No.185), known as the "Local Government Unit Debt
9 Act," or any prior or subsequent act governing the incurrence of
10 indebtedness of the county shall be unlimited. No tax for
11 general county purposes in any county of the second class A
12 shall in any one year exceed the rate of thirty mills on every
13 dollar of the adjusted valuation: Provided, however, That the
14 rate of taxation for payment of interest and principal on any
15 indebtedness incurred pursuant to the act of July 12, 1972
16 (P.L.781, No.185), known as the "Local Government Unit Debt
17 Act," or any prior or subsequent act governing the incurrence of
18 indebtedness of the county shall be unlimited. In fixing the
19 rate of taxation, the county commissioners if the rate is fixed
20 in mills, shall also include in the resolution a statement
21 expressing the rate of taxation in dollars and cents on each one
22 hundred dollars of assessed valuation of taxable property.

23 (b) The county commissioners of any county may, by
24 resolution, in any year levy separate and different rates of
25 taxation for county purposes on all real estate classified as
26 land, exclusive of the buildings thereon, and on all real estate
27 classified as buildings on land. When real estate taxes are so
28 levied, (i) the rates shall be determined by the requirements of
29 the county budget as approved by the county commissioners, (ii)
30 higher rates may be levied on land if the respective rates on

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

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