

TAXATION SCHOOL DISTRICTS OF FIRST CLASS
Act of Aug. 19, 1953, P.L. 1200, No. 334
AN ACT

Cl. 24

To provide revenue for school districts of the first class A by imposing a tax on real estate in such districts for general public school purposes, and providing for its levy and collection.

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

Section 1. The Board of Public Education in school districts of the first class A shall levy annually, on or after the second Monday of November and before the first Monday of December following, a tax of three and one-fourth mills on each dollar of the total assessment of all real property assessed and certified for taxation in said district.

If such tax, together with other real estate taxes for school purposes, shall aggregate more than eleven and three-fourths mills on each dollar of the total assessment of all real property assessed and certified for taxation in said district, then such tax shall not be levied unless the electors of the district consent thereto at an election to be held at the place and time of any general, municipal, special, or primary election, and under the same regulations as provided by law for the holding of municipal elections at such election. The election officers shall receive ballots from the electors which shall be prepared in the manner prescribed by the Pennsylvania Election Code. If a majority of those voting on the question vote in favor of the increase, the school district may levy such tax annually thereafter.

Section 2. The taxes and penalties collected under the provisions of this act shall be used by such school districts for general public school purposes.

Section 3. The tax authorized to be levied under the provisions of this act shall be in addition to any other taxes any school district of the first class A is empowered to levy and collect under any existing law.

Section 4. The taxes which are levied under the provisions of this act shall be collected at the same time, in the same manner, with like authority, and subject to the same discounts and penalties, as other real estate taxes for school purposes are collected.