

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 431

Session of
1977

INTRODUCED BY WILT AND D. S. HAYES, MARCH 2, 1977

REFERRED TO COMMITTEE ON EDUCATION, MARCH 2, 1977

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," further providing for alternative
6 methods of equalizing tax levies among certain school
7 districts.

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 to read:

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

1 to the portion of the district in each county to the extent
2 necessary to achieve such uniformity; or

3 (b) As an alternative to the method provided in subsection
4 (a), whenever a school district shall lie in more than one
5 county the board of assessment and revision of taxes in any of
6 the counties or all of the counties in which the school district
7 is located shall, at the request of the school directors of the
8 district, furnish the market value of each parcel of property on
9 the tax roll required to be furnished to the school directors
10 under any assessment law of the Commonwealth. The market value
11 of each parcel shall be the quotient of the assessed value
12 divided by the latest ratio of assessed value to market value in
13 the municipality as determined by the State Tax Equalization
14 Board, or, at the option of the school district, the market
15 value of each parcel shall be the quotient of the assessed value
16 divided by the latest ratio of assessed value to market value as
17 determined by the State Tax Equalization Board in the aggregate
18 of all municipalities of the school district within the county.

19 The school directors shall set a tax rate based upon a
20 percentage not exceeding seventy-five (75) per centum of such
21 market values which shall be uniform throughout the district.

22 (c) In the event a school district or part thereof located
23 within one county is composed of two or more municipal
24 governments at least one of which levies property taxes upon
25 assessments made for county tax purposes and at least one of
26 which utilizes separate assessments made for municipal tax
27 purposes, the property tax levy for school district purposes
28 shall be equalized by either of the methods prescribed in
29 subsections (a) or (b). If the former method is adopted, the
30 ratio which the total taxes levied in each part of the school

1 district bears to the most recent valuation of the same
2 properties by the State Tax Equalization Board shall be uniform;
3 if the latter method is adopted, the market value of each parcel
4 of property on the tax roll shall be (i) in the case of the
5 assessment made for county tax purposes, the quotient of the
6 assessed value divided by the latest ratio of assessed value to
7 market value for that portion of the school district as
8 determined by the State Tax Equalization Board and, (ii) in the
9 case of the separate assessment for municipal tax purposes, the
10 quotient of the assessed value divided by the product of the
11 latest ratio of assessed value to market value in the
12 municipality as determined by the State Tax Equalization Board
13 and the ratio of the total assessed valuation of the same
14 properties for municipal tax purposes to the total assessed
15 valuation of said properties for county tax purposes.

16 (d) Whenever a revision of assessment is completed in any
17 portion of a school district and the revised assessments are to
18 be used for school tax purposes the method prescribed in
19 subsection (b) above to equalize school property tax levies
20 shall not be used until the latest ratio of assessed value to
21 market value as determined by the State Tax Equalization Board
22 for that portion of the school district is based upon the
23 revised assessments.

24 Section 2. This act shall take effect immediately.