

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 102

Session of
1987

INTRODUCED BY LAUGHLIN, VEON, CAWLEY, OLASZ, TIGUE, JOHNSON,
LEVDANSKY, PHILLIPS, SERAFINI AND CAPPABIANCA, FEBRUARY 3,
1987

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 3, 1987

AN ACT

1 Amending the act of June 24, 1931 (P.L.1206, No.331), entitled
2 "An act concerning townships of the first class; amending,
3 revising, consolidating, and changing the law relating
4 thereto," authorizing the board of township commissioners to
5 levy different rates of taxation for township purposes on
6 land and buildings.

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

9 Section 1. The act of June 24, 1931 (P.L.1206, No.331),
10 known as The First Class Township Code, reenacted and amended
11 May 27, 1949 (P.L.1955, No.569), is amended by adding a section
12 to read:

13 Section 1709.2. Separate Rates on Land and Buildings.--The
14 board of township commissioners of any township may, in any
15 year, levy separate and different rates of taxation for township
16 purposes on all real estate classified as land, exclusive of the
17 buildings thereon, and on all real estate classified as
18 buildings on land. When real estate taxes are so levied, (i) the
19 rates shall be determined by the requirements of the township

1 budget as adopted by the board of township commissioners, (ii)
2 higher rates may be levied on land if the respective rates on
3 lands and buildings are so fixed so as not to constitute a
4 greater levy in the aggregate than the maximum rate applicable
5 to both land and buildings, and (iii) they shall be uniform as
6 to all real estate within such classifications.

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