

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 554 Session of  
1997

INTRODUCED BY GLADECK, WAUGH, FLICK, DEMPSEY, HENNESSEY, BROWN,  
LAUGHLIN, FICHTER, GRUITZA, ARGALL, BATTISTO, LEH, HERSHEY,  
RAMOS, E. Z. TAYLOR, McCALL AND L. I. COHEN,  
FEBRUARY 12, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 12, 1997

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled, as  
2 reenacted and amended, "An act concerning townships of the  
3 second class; and amending, revising, consolidating and  
4 changing the law relating thereto," providing for the  
5 establishment of separate and different rates of taxation.

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

8 Section 1. The act of May 1, 1933 (P.L.103, No.69), known as  
9 The Second Class Township Code, reenacted and amended November  
10 9, 1995 (P.L.350, No.60), is amended by adding a section to  
11 read:

12 Section 905.2. Different and Separate Tax Levies.--A  
13 township of the second class may in any year levy separate and  
14 different rates of taxation for municipal purposes on all real  
15 estate classified as land, exclusive of the buildings thereon,  
16 and on all real estate classified as buildings on land. When  
17 real estate tax rates are so levied:

18 (1) The rates shall be determined by the requirements of the

1 township budget.

2 (2) Higher rates may be levied on land if the respective  
3 rates on lands and buildings are so fixed so as not to  
4 constitute a greater levy in the aggregate than the maximum rate  
5 allowed by law on both land and buildings.

6 (3) The rates shall be uniform as to all real estate within  
7 the classification.

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