
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1239 Session of
2024

INTRODUCED BY KANE, COMMITTA, FONTANA, COSTA, SCHWANK, BREWSTER,
MUTH AND PENNYCUICK, JUNE 7, 2024

REFERRED TO EDUCATION, JUNE 7, 2024

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," in school finances, further providing
6 for school districts lying in more than one county or in more
7 than one municipality and limitation on total tax revenues.

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

10 Section 1. Section 672.1(a) of the act of March 10, 1949
11 (P.L.30, No.14), known as the Public School Code of 1949, is
12 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:

18 (1) the limitation that the ratio which such total taxes
19 bears to the most recent valuation of the same properties by the
20 State Tax Equalization Board shall be uniform in all of the

1 counties, and the school district shall adjust its rate of
2 taxation applicable to the portion of the district in each
3 county to the extent necessary to achieve such uniformity; [or]

4 (2) as an alternative to the method provided in clause (1)
5 [or], (3) or (4), whenever a school district shall lie in more
6 than one county the board of assessment and revision of taxes in
7 any of the counties or all of the counties in which the school
8 district is located shall, at the request of the school
9 directors of the district, furnish the market value of each
10 parcel of property on the tax roll required to be furnished to
11 the school directors under any assessment law of the
12 Commonwealth. The market value of each parcel shall be (i) the
13 quotient of the assessed value divided by the latest ratio of
14 assessed value to market value in the municipality as determined
15 by the State Tax Equalization Board, or (ii) at the option of
16 the school district, the market value of each parcel shall be
17 the quotient of the assessed value divided by the latest ratio
18 of assessed value to market value as determined by the State Tax
19 Equalization Board in the aggregate of all municipalities of the
20 school district within the county, or (iii) at the option of the
21 school district where there are two or more ratios of assessed
22 value to market value, the school directors of that school
23 district shall select the lowest of the ratios for a uniform
24 assessed value to market value throughout the school district,
25 or (iv) at the option of the school district where such school
26 district is located in a home rule county, the school directors
27 of that school district may use the county assessments. Under
28 this clause, the school directors shall set a tax rate based
29 upon a percentage not exceeding seventy-five (75) per centum of
30 such market values which shall be uniform throughout the

1 district; [or]

2 (3) as an alternative to the methods provided in clauses (1)
3 [and], (2) and (4), whenever a school district shall lie in more
4 than one county, the school directors of the district may set
5 the millage at a uniform rate for the entire district if the
6 counties are assessed at one hundred (100) per centum of the
7 market value and the counties are using the same base year for
8 assessed value and market value[.]; or

9 (4) as an alternative to the methods provided in clauses
10 (1), (2) and (3), whenever a school district shall lie in more
11 than one county, the school directors of the district may set
12 the millage rate change at a uniform rate for the entire
13 district pursuant to the limitation in section 313 of the act of
14 June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the
15 "Taxpayer Relief Act," in the same manner as a school district
16 that lies in only one county.

17 * * *

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