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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **486** Session of  
1961

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INTRODUCED BY MESSRS STEVENSON, HALUSKA,  
MALLERY, AND HAYS, APRIL 5 1961.

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,  
MALLERY AND HAYS, APRIL 5, 1961.

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**AN ACT**

Amending the act of June 25 1947 (P L 1145) entitled as amended

“An act empowering cities of the second class cities of the second class A cities of the third class boroughs towns townships of the first class townships of the second class school districts of the second class school districts of the third class and school districts of the fourth class to levy assess and collect or to provide for the levying assessment and collection of certain additional taxes subject to maximum limitations for general revenue pur-

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill.  
Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

poses authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes and permitting penalties to be imposed and enforced providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court" prescribing the effective date of taxes levied for the first time by any political subdivision limiting appeals by taxpayers to such first tax levies

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

1 Section 1 Section 3 act of June 25 1947 (P L 1145) entitled as  
2 amended "An act empowering cities of the second class cities of the  
3 second class A cities of the third class boroughs towns townships of the  
4 first class townships of the second class school districts of the second  
5 class school districts of the third class and school districts of the fourth  
6 class to levy assess and collect or to provide for the levying assessment  
7 and collection of certain additional taxes subject to maximum limitations  
8 for general revenue purposes authorizing the establishment of bureaus  
9 and the appointment and compensation of officers and employes to assess

1 and collect such taxes and permitting penalties to be imposed and en-  
2 forced providing an appeal from the ordinance or resolution levying  
3 such taxes to the court of quarter sessions and to the Supreme Court  
4 and Superior Court" amended May 9 1949 (P L 898) is amended to  
5 read

6 Section 3 Appeals by Taxpayers No tax levied for the first time by  
7 any political subdivision to which this act applies shall [in any event]  
8 go into effect until thirty days from the time of the adoption of the  
9 ordinance or resolution levying the tax Within said thirty days tax-  
10 payers representing 25% or more of the total valuation of real estate  
11 in the political subdivision as assessed for taxation purposes or taxpayers  
12 of the political subdivision not less than 25 in number aggrieved by  
13 the ordinance or resolution shall have the right to appeal therefrom to  
14 the court of quarter sessions of the county upon giving bond with  
15 sufficient security in the amount of five hundred dollars (\$500) approved  
16 by the court to prosecute the appeal with effect and for the payment  
17 of costs The petition shall set forth the objections to the tax and the  
18 facts in support of such objections and shall be accompanied by the  
19 affidavit of at least five of the petitioners that the averments of the  
20 petition are true and the petition is not filed for the purpose of delay

1 No such appeal shall act as a supersedeas unless specifically allowed  
2 by the court to which the appeal is taken or a judge thereof

3 Immediately upon the filing of any such petition the petitioners  
4 shall serve a copy of the petition and any rule granted by the court  
5 upon the president chairman secretary or clerk of the legislative body  
6 levying the tax

7 The court shall fix a day for a hearing not less than 15 days nor  
8 more than 30 days after the filing of the petition Notice of the time  
9 of such hearing shall be given to all interested parties as the court shall  
10 direct The court shall promptly hear and dispose of the appeal

11 It shall be the duty of the court to declare the ordinance and  
12 the tax imposed thereby to be valid unless it concludes that the  
13 ordinance is unlawful or finds that the tax imposed is excessive or  
14 unreasonable but the court shall not interfere with the reasonable dis-  
15 cretion of the legislative body in selecting the subjects or fixing the  
16 rates of the tax The court may declare invalid all or any portion of the  
17 ordinance or of the tax imposed or may reduce the rates of tax

18 Any party to the proceeding shall have the right to appeal from  
19 the decision of the court of quarter sessions to the Supreme or Superior

- 1 Court as in other cases but such appeal shall be taken within 30 days
- 2 from the time the decree of the court was entered and not thereafter
- 3 Any two or more parties may join in such appeal
- 4 Section 2 This act shall take effect immediately

We certify that this bill has passed the Senate and the House of Representatives.

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 Chief Clerk, Senate

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 President pro tempore, Senate

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 Speaker, House of Representatives

Approved The ..... day of ..... A. D. 1901.

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 Governor