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THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No.

486

Session of
1961

MESSRS. STEVENSON, HALUSKA, MALLERY AND HAYS,
IN PLACE, APRIL 5, 1961.

AS AMENDED ON THIRD READING, IN HOUSE OF
REPRESENTATIVES, JULY 19, 1961.

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" PLACING A LIMITATION ON FLAT RATE OCCUPATION PRIVILEGE TAXES LEVIED BY ANY POLITICAL SUBDIVISION AND 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~~ CLAUSE (A) OF SUBSECTION E OF
2 SECTION 1 act of June 25 1947 (P L 1145) entitled as
3 amended "An act empowering cities of the second class cities of the
4 second class A cities of the third class boroughs towns townships of the
5 first class townships of the second class school districts of the second
6 class school districts of the third class and school districts of the fourth
7 class to levy assess and collect or to provide for the levying assessment

1 and collection of certain additional taxes subject to maximum limitations
2 for general revenue purposes authorizing the establishment of bureaus
3 and the appointment and compensation of officers and employes to assess
4 and collect such taxes and permitting penalties to be imposed and en-
5 forced providing an appeal from the ordinance or resolution levying
6 such taxes to the court of quarter sessions and to the Supreme Court
7 and Superior Court" amended May 9 1949 (P L 898) OCTOBER 14
8 1959 (P L 1317) is amended to read

9 SECTION 1 * * *

10 E LIMITATIONS ON RATES OF SPECIFIC TAXES NO
11 TAXES LEVIED UNDER THE PROVISIONS OF THIS ACT
12 SHALL BE LEVIED BY ANY POLITICAL SUBDIVISION ON
13 THE FOLLOWING SUBJECTS EXCEEDING THE RATES SPECI-
14 FIED IN THIS SUBSECTION

15 (A) PER CAPITA POLL OR OTHER SIMILAR HEAD TAXES
16 AND FLAT RATE OCCUPATION TAXES NOT USING A MILL-
17 AGE OR PERCENTAGE AS A BASIS \$10

18 * * *

19 SECTION 2 SECTION 3 OF THE ACT AMENDED MAY 9
20 1949 (P L 898) IS AMENDED TO READ

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

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

18 Immediately upon the filing of any such petition the petitioners
19 shall serve a copy of the petition and any rule granted by the court

1 upon the president chairman secretary or clerk of the legislative body
2 levying the tax

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

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

14 Any party to the proceeding shall have the right to appeal from
15 the decision of the court of quarter sessions to the Supreme or Superior
16 Court as in other cases but such appeal shall be taken within 30 days
17 from the time the decree of the court was entered and not thereafter
18 Any two or more parties may join in such appeal

1 Section 2 3 This act shall take effect immediately BUT SECTION
 2 1 SHALL NOT APPLY TO ANY POLITICAL SUBDIVISION
 3 WHICH HAS PRIOR TO THE EFFECTIVE DATE OF THIS
 4 ACT ADOPTED AN ORDINANCE IMPOSING A FLAT RATE
 5 OCCUPATION PRIVILEGE TAX IN EXCESS OF \$10 UNTIL
 6 THE END OF THE FISCAL YEAR OF THE POLITICAL SUB-
 7 DIVISION CURRENT ON THE EFFECTIVE DATE OF THIS
 8 ACT

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

.....
 Chief Clerk, Senate

.....
 President pro tempore, Senate

.....
 Speaker, House of Representatives

Approved The day of A. D. 1901.

.....
 Governor