

## No. 154

## AN ACT

## HB 843

Amending the act of March 10, 1949 (P.L.30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing an alternative way of equalizing tax levies in school districts crossing municipal lines.

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

Section 1. Section 672.1, act of March 10, 1949 (P.L.30), known as the "Public School Code of 1949," amended January 26, 1966 (P.L.1605), is amended to read:

Section 672.1. School Districts Lying in More Than One County *or in More Than One Municipality*; Limitation on Total Tax Revenues.—Whenever a school district shall lie in more than one county, *or in more than one municipality*, the total taxes levied on real estate within the school district in each county *or in each municipality* shall be subject to the limitation that the ratio which such total bears to the most recent valuation of the same properties by the State Tax Equalization Board shall be uniform in all of the counties, *or municipalities*, and if such ratio is greater in any county or counties than in any other county, *or is greater in any municipality or municipalities than in any other municipality* then the school district [shall] *may* adjust its rate of taxation in any or all of the counties *or municipalities* to the extent necessary to bring such total levy within the limitation provided in this section; or

Whenever a school district shall lie in more than one county *or municipality* the board of assessment and revision of taxes in any of the counties or all of the counties in which the school district is located shall, at the request of the school directors of the district, furnish the market value of each parcel of property on the tax roll required to be furnished to the school directors under any assessment law of the Commonwealth. The market value of each parcel shall be the quotient of the assessed value divided by the latest ratio of assessed value to market value in the municipality as determined by the State Tax Equalization Board.

The school directors shall set a tax rate based upon a percentage not exceeding seventy-five (75) per centum of such market values which shall be uniform throughout the district.

Section 2. This act shall take effect immediately but shall not affect any real estate taxes heretofore levied by a school district until the beginning of the next fiscal year of such school district.

APPROVED—The 8th day of July, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly  
No. 154.

  
*Secretary of the Commonwealth.*