

No. 138

AN ACT

HB 1679

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," reducing certain age requirements.

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

Section 1. Section 322, act of March 10, 1949 (P.L.30), known as the "Public School Code of 1949," amended January 14, 1970 (P.L.468), is amended to read:

Section 322. Eligibility; Incompatible Offices.—Any citizen of this Commonwealth, having a good moral character, being [**twenty-one (21)**] *eighteen (18)* years of age or upwards, and having been a resident of the district for at least one (1) year prior to the date of his election or appointment, shall be eligible to the office of school director therein: Provided, That any person holding any office or position of profit under the government of any city of the first class, or the office of mayor, chief burgess, county commissioner, district attorney, city, borough, or township treasurer, member of council in any municipality, township commissioner, township supervisor, tax collector, assessor, assistant assessor, any comptroller, auditor, constable, executive director or assistant executive director of an intermediate unit, supervisor, principal, teacher, or employe of any school district, shall not be eligible as a school director in this Commonwealth. This section shall not prevent any district superintendent, assistant district superintendent, supervisor, teacher, or employe of any school district, from being a school director in a district other than the one in which he is so employed, and other than in a district with which the district in which he is employed operates a joint school or department. A school director shall not be eligible to the office of member of council in any municipality.

Section 2. Subsection (a) of section 672 of the act, amended January 26, 1966 (P.L.1606), is amended to read:

Section 672. Tax Levy; Limitations.—(a) In all school districts of the second, third, and fourth class, all school taxes shall be levied and assessed by the board of school directors therein, during the month of February or March or April or May or June each year, for the ensuing fiscal year, except in districts of the second class where the fiscal year begins on the first day of January, in which the school taxes shall be levied and assessed during the month of October or November of each year. In such school districts the tax rate shall not exceed twenty-five mills on the dollar, on the total amount of the assessed valuation of all property taxable for school

purposes therein. Each school district of the second, third or fourth class may also collect a per capita tax on each resident or inhabitant of such district over **[twenty-one] eighteen** years of age, as herein provided.

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Section 3. Subsection (d) of section 672 of the act, added December 10, 1959 (P.L.1747), is amended to read:

Section 672. Tax Levy Limitations.—* * *

(d) The boards of school directors of all independent school districts in which the board members are elected or appointed by court may, annually, levy a tax as herein authorized, at the same time and in the same manner as other school districts of the same class to which such independent district belongs, in an amount which shall be sufficient with all other taxes imposed by such district to pay the expenses of such district as set forth in subsection (b) of this section and to pay all other expenses and requirements of such district: Provided, That such tax shall not be more than seventy-five (75) mills on the dollar on the total amount of the assessed valuation of all property taxable for school purposes within such district. Each such district may also collect, annually, a per capita tax in an amount of not less than one dollar (\$1) and not more than ten dollars (\$10) on each resident or inhabitant of such district over **[twenty-one (21)] eighteen (18)** years of age.

Section 4. Section 679 of the act amended July 9, 1971 (P.L.210), is amended to read:

Section 679. Per Capita Taxes.—Each resident or inhabitant, over **[twenty-one] eighteen** years of age, in every school district of the second, third, and fourth class, which shall levy such tax, shall annually pay, for the use of the school district in which he or she is a resident or inhabitant, a per capita tax of not less than one dollar nor more than five dollars, as may be assessed by the local school district. Every husband against whose wife a per capita tax is levied shall be liable for the payment of such tax. Collection thereof from such husband may be made and enforced in the manner provided by law for the collection and enforcement of payment of other taxes owing by such husband, including the collection thereof from the husband's employer.

Each school district may exempt any person whose total income from all sources is less than two thousand dollars per annum from its per capita tax or any portion thereof. The school district may adopt and employ regulations for the processing of claims for the exemption.

Section 5. Section 680 of the act, amended June 30, 1951 (P.L.962), is amended to read:

Section 680. List of Residents for Per Capita Tax Purposes.—(a) In order that the board of school directors of each school district of the second, third, or fourth class may assess, levy, and collect a per capita tax of not less than one dollar nor more than five dollars on each resident or inhabitant over **[twenty-one] eighteen** years of age in the district, it shall be

the duty of the proper assessors in each such school district to prepare a list of residents or inhabitants in such school district over [twenty-one] *eighteen* years of age, and return the same with the other taxable property in the district, as provided by law. In each school district all such lists of residents or inhabitants shall be included and certified in the list of taxable property to be certified to the board of school directors in each such school district, as herein provided. Assessors whose assessment district includes the whole or parts of more than one school district shall return separate lists of residents and inhabitants of each such school district.

(b) Every resident or inhabitant in any school district, upon attaining [twenty-one] *eighteen* years of age, and every person [twenty-one] *eighteen* years of age or over becoming a resident or inhabitant in any school district, shall, within twelve months after the happening thereof, notify the proper assessors of his becoming of age or becoming a resident or inhabitant. Any person failing, within said period, to notify the assessors of the school district within which he resides, shall, in addition to the tax levied by such school district, be liable to such school district in a penal sum equal to such tax.

The board of school directors shall, at the same time as they give public notice of a proposed budget, include a notice of the requirements of this subsection, together with the name and address of the assessor to be notified.

APPROVED—The 16th day of June, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 138.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive, flowing style.

Secretary of the Commonwealth.