

Third-Class City Enabling Law

THE GENERAL ASSEMBLY OF PENNSYLVANIA

Act No. 534 - Session of 1959 Signed by Governor David L. Lawrence

AN ACT

Amending the act of June 23, 1931 (P. L. 932) entitled "An Act relating to cities of the third class and amending, revising and consolidating the law relating thereto" changing tax levy provisions when land and buildings are taxed separately.

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

Section 1. Section 2531, act of June 23, 1931 (P. L. 932) known as the "Third Class City Code" reenacted and amended June 28, 1951 (P. L. 662) and amended March 15, 1956 (P. L. 1283) is amended to read:

4. The council of any city may by ordinance in any year levy separate and different rates of taxation for city purposes on all real estate classified as land exclusive of the buildings thereon and on all real estate classified as buildings on land.

When real estate tax rates are so levied, rates shall be determined by the requirements of the city budget as approved by council. Higher rates may be levied on land if the respective rates on lands and buildings are so fixed so as not to constitute a greater levy in the aggregate than a rate of fifteen mills on both land and buildings, and they shall be uniform as to all real estate within each such classification.

5. Where the city council by a majority action shall upon due cause petition the court of quarter sessions for the right to levy additional millage, the court after such public notice as it may direct and after hearing may order a greater rate than fifteen mills but not exceeding five additional mills to be levied.

(This Act was passed by the State Senate of Pennsylvania by a unanimous vote and by the House of Representatives by a vote of 138 to 45).