

and 9, the president judge of each court shall receive the additional sum of five hundred dollars (\$500) per year.

Section 6. This act shall take effect January 1, 1967.

APPROVED—The 26th day of January, A. D. 1966.

WILLIAM W. SCRANTON

No. 566

AN ACT

SB 1107

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 county lines and validating certain levies.

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," added August 7, 1961 (P. L. 968), is amended to read:

Section 672.1. School Districts Lying in More Than One County; Limitation on Total Tax Revenues.—Whenever a school district shall lie in more than one county, the total taxes levied on real estate within the school district in each county 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, and if such ratio is greater in any county or counties than in any other county, then the school district shall adjust its rate of taxation in any or all of the counties 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 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.

[The provisions of this section shall not be applicable to any school district which levies its real estate taxes upon one predetermined ratio of actual value as provided in section 703.2 of the act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," added June 20, 1957 (P. L. 344), except that any school district may adjust its real estate tax levy so as to be in conformity with such section and in conformity with this section.]

Section 2. Section 703.2, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," is repealed as to school districts.

Section 3. 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, and real estate taxes heretofore levied in conformance with section 703.2, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class¹ County Assessment Law," are hereby validated for the same period.

APPROVED—The 26th day of January, A. D. 1966.

WILLIAM W. SCRANTON

No. 567

AN ACT

SB 1116

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," changing provisions relating to tax rate limitations and levies and changing basis for taxation in school districts of the second class.

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

Section 1. Subsections (a), (b) and (c) of section 672, act of March

¹"County" not in original.