

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 Section 703.2, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," is repealed as to school districts.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 Class<sup>1</sup> County Assessment Law," are hereby validated for the same period.

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

WILLIAM W. SCRANTON

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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

<sup>1</sup>"County" not in original.

10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended June 18, 1959 (P. L. 475) and September 29, 1959 (P. L. 994), are 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 [of the second class] the tax rate shall not exceed [twenty mills on the dollar, and in school districts of the third and fourth class 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 years of age, as herein provided.

(b) Boards of school directors of districts of the second, third, and fourth classes are hereby authorized and directed to levy annually, a tax on each dollar of the total assessment of all property assessed and certified for taxation therein, (1) to pay up to and including the [full amount of the minimum] salaries and increments of the teaching and supervisory staff [provided for herein], (2) to pay rentals due any municipality authority or nonprofit corporation or due the State Public School Building Authority, (3) to pay sinking fund charges incurred in connection with school building projects approved by the Department of Public Instruction, and (4) to pay for the amortization of a bond issue which provided a school building prior to the first Monday of July, 1959.

(c) The tax levied to pay [the minimum] salaries and increments of the teaching and supervisory staff shall not be invalidated or affected by reason of the fact that in determining the amount to be raised by such tax for the payment of [minimum] salaries and increments no deduction was made for appropriations or reimbursements paid or payable by the Commonwealth to the School District which are applicable directly or indirectly to the [minimum] salaries and increments. None of said taxes shall be invalidated or affected by reason of the fact that it may increase the total annual school tax levy of any school district beyond the millage fixed or limited by this section.

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Section 2. Section 674 of the act, amended May 9, 1949 (P. L. 937), is amended to read:

Section 674. Property Subject to Tax; Districts Second Class.—In school districts of the second class, the school taxes shall be levied and assessed on the real estate and personal property therein, as contained in the assessment used for tax purposes in the city, borough, incorporated town or township in which the school district is located [where the school district of the second class is not located wholly within the boundary lines of a city, the school taxes shall be levied and assessed on the real estate and personal property therein] or as contained in the assessment made for county tax purposes.

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

WILLIAM W. SCRANTON

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No. 568

AN ACT

SB 1209

Amending the act of May 20, 1949 (P. L. 1511), entitled "An act defining cold storage; requiring licenses to operate cold storage warehouses and locker plants; requiring records, reports, marking, wrapping, protecting, limiting time of storage, disposition, sale, return or transfer of foods in cold storage; conferring powers on the Department of Agriculture, including adoption of rules and regulations, special permits for storage of feeding stuffs for animal use, and providing penalties for violation of this act," further defining cold storage warehouse and further providing for records and reports by licensee, marking of food and the length of storage period.

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

Section 1. The definition of cold storage warehouse in section 1, act of May 20, 1949 (P. L. 1511), entitled "An act defining cold storage; requiring licenses to operate cold storage warehouses and locker plants; requiring records, reports, marking, wrapping, protecting, limiting time of storage, disposition, sale, return or transfer of foods in cold storage; conferring powers on the Department of Agriculture, including adoption of rules and regulations, special permits for storage of feeding stuffs for animal use, and providing penalties for violation of this act," amended September 26, 1951 (P. L. 1446), is amended to read:

Section 1. Definitions.—For the purpose of this act the following terms and words shall mean as follows:

\* \* \*

"Cold Storage Warehouse" shall mean any public place artificially or