

No. 245

AN ACT

Amending the act of March ten, one thousand nine hundred forty-nine (Pamphlet Laws 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," clarifying the taxing power of school districts of the second, third and fourth classes to pay the minimum salaries and increments of the teaching and supervisory staff.

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

Public School
Code of 1949.

Section 1. Subsection (b) of section six hundred seventy-two, act of March ten, one thousand nine hundred forty-nine (Pamphlet Laws 30), known as the "Public School Code of 1949," amended January eighteen, one thousand nine hundred fifty-two (Pamphlet Laws 2126), and January twenty-one, one thousand nine hundred fifty-two (Pamphlet Laws 2195), is amended to read:

Subsection (b),
section 672, act
of March 10,
1949, P. L. 30,
amended January
18, 1952, P. L.
2126, and
January 21,
1952, P. L.
2195, further
amended.

Section 672. Tax Levy; Limitations.—

* * * * *

(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, and (2) to pay rentals due any municipality authority or due the State Public School Building Authority. *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.* Neither 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: Provided,

That in districts of the fourth class, the tax herein authorized to pay minimum salaries and increments, together with all other school taxes, except taxes to pay rentals due any municipality authority or due the State Public School Building Authority, levied in the district, shall not exceed thirty-five (35) mills on each dollar of the assessed valuation thereof, and the tax to pay rentals due any municipality authority or due the State Public School Building Authority, together with the maximum rate permitted by this section for purposes other than to pay minimum salaries and increments, shall not exceed thirty-five (35) mills on each dollar of the assessed valuation thereof, and in cases of emergency, with the approval of the Superintendent of Public Instruction, an additional five (5) mills to provide for obligations due any municipality authority or due the State Public School Building Authority under a lease or contract previously entered into.

In financially handicapped and distressed school districts, boards of school directors of such districts are authorized to levy an additional tax of ten (10) mills on each dollar of the total assessment of all property assessed and certified for taxation: Provided, however, That the following conditions and provisions are complied with: the Department of Public Instruction shall determine (1) by investigation that the district is financially handicapped and distressed, (2) that all taxable property in the district has been levied upon, (3) that all other taxes available to the district and deemed advisable by the Superintendent of Public Instruction have been utilized, (4) that the district has complied with economical standards set forth by the Department of Public Instruction, as determined prior to January one, one thousand nine hundred fifty-two, including (a) that the ratio of teachers to pupils shall not exceed one to twenty-five, (b) that the cost of administration and operation shall not exceed the average of districts of the same class within the same county, and shall be in compliance with good business practices.

Act effective
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 13th day of December, A. D. 1955.

GEORGE M. LEADER