

## No. 319

## AN ACT

## HB 2327

Amending the act of August 24, 1963 (P.L.1132), entitled "An act providing for the creation, establishment and operation of community colleges, granting certain powers to the State Board of Education, the Council of Higher Education and the Department of Public Instruction; authorizing school districts, county boards of school directors and municipalities to sponsor community colleges; authorizing school districts and municipalities to levy certain taxes; providing for reimbursements by the Commonwealth of certain costs and expenses, and making an appropriation," further providing for the imposition of taxes on property located in certain municipalities.

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

Section 1. Section 10, act of August 24, 1963 (P.L.1132), known as the "Community College Act of 1963," is amended to read:

Section 10. Taxation.—The governing body of each school district or municipality comprising a local sponsor may levy, annually, taxes on subjects of taxation as prescribed by law in such school district or municipality for the purpose of establishing, operating and maintaining a community college. The tax levy herein authorized to be levied by the governing body shall be in excess of and beyond the millage fixed or limited by law: *Provided*, That the aggregate amount of all taxes imposed by any local sponsor, other than a school district of the first class or a city of the first class or county of the first class, for the establishment, operation and maintenance of a community college shall not exceed an amount equal to the product obtained by multiplying the latest total market value of the local sponsor as determined by the State Tax Equalization Board in the case of school districts, and by the Board of Assessment and Revision of Taxes or any other similar board which determines market values of real estate in the case of municipalities, by five (5) mills: *And provided further*, *That where a county levies such a tax for the establishment, operation and maintenance of a community college, no such tax shall be levied upon the property in a municipality situate in such county if the school district in which the municipality is situate levies a tax on the property in the municipality for the establishment, operation and maintenance of a community college situate in a county other than the one in which the municipality is located.* The aggregate amount of all taxes imposed by a school district of the first class or a city of the first class or county of the first class for the establishment, operation and maintenance of a community college shall not exceed an amount equal to the product obtained by multiplying the latest total market value of the school district of the first class as determined by the State Tax Equalization Board and by the Board of Assessment and Revision of Taxes or any other

similar board which determines market values of real estate in the case of cities of the first class or counties of the first class, by one (1) mill.

APPROVED—The 6th day of December, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 319.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "T" at the end.

*Secretary of the Commonwealth.*