

No. 86
AN ACT

HB 1650

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," limiting exemptions from taxation for school property.

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

Section 1. Clause (d) of section 204, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," is amended to read:

Section 204. Exemptions from Taxation.—The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:

* * *

(d) All schoolhouses belonging to any county, borough or school district, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, except that there shall be no exemption for grading, paving, curbing, macadamizing, maintenance, or improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by a school district other than any school district of the first class or first class A or school district of the second, third or fourth class which is coterminous with a city, borough, town or township, except that any such school district of the second, third or fourth class coterminous with a city, borough, town or township may agree to pay all or part of any such assessments or charges;

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Section 2. Section 776, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is repealed in so far as it is inconsistent herewith.

Section 3. This act shall take effect immediately.

APPROVED—The 11th day of June, A. D. 1968.

RAYMOND P. SHAFER