
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **261** Session of
1961

INTRODUCED BY MESSRS. LANE AND HALUSKA,
FEBRUARY 20, 1961.

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,
FEBRUARY 20, 1961.

AN ACT

Amending the act of May 21 1943 (P L 571) entitled as amended "An act relating to assessment for taxation in counties of the fourth fifth sixth seventh and eighth classes designating the subjects property and persons subject to and exempt from taxation for county borough town township school except in cities and county institution district purposes and providing for and regulating the assessment and valuation thereof for such purposes creating in each such county a board for the assessment and revision of taxes

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

defining the powers and duties of such boards providing for the acceptance of this act by cities regulating the office of ward borough town and township assessors abolishing the office of assistant triennial assesor in townships of the first class providing for the appointment of a chief assessor assistant assessors and other employes providing for their compensation payable by such counties prescribing certain duties of and certain fees to be collected by the recorder of decds and municipal officers who issue building permits imposing duties on taxables making improvements on land and grantees of land prescribing ponalties and eliminating the triennial assessment" imposing permanent restrictions on the taxing authorities of political subdivisions affected by the provisions of the act

The General Assembly of the Comonwealth of Pennsylvania hereby enacts as follows

- 1 Section 1 Subsection (b) of section 602 act of May 21 1943 (P L
- 2 571) known as "The Fourth to Eighth Class County Assessment Law"
- 3 amended September 8 1959 (P L 825) is amended to read
- 4 Section 602 Valuation of Persons and Property * * *

1 (b) After any county has established and completed for the entire
2 county the permanent system of records consisting of tax maps property
3 record cards and property owner's index as required by section 306 of
4 the act herein amended and has made its first county assessment of real
5 property under that system and at values based upon an established pre-
6 determined ratio as required by this section each political subdivision
7 which [hereafter] thereafter for the first time levies its real estate
8 taxes on that first assessment or valuation shall for that first year reduce
9 its tax rate if necessary for the purpose of having the total amount of
10 taxes levied for that year against the real properties contained in the
11 duplicate for the preceding year equal in the case of a school district
12 not more than one hundred and ten per centum and in the case of any
13 other taxing district not more than one hundred and five per centum
14 of the total amount levied on such properties the preceding year not-
15 withstanding the increased valuations of such properties under the new
16 assessment system Thereafter the total amount of the real estate taxes
17 levied by any political subdivision including school districts shall not
18 exceed one hundred and ten per centum of the total amount it levied
19 on such properties the year preceding the establishment of the new
20 assessment system notwithstanding the increased valuations of such prop-

1 erties under the new assessment system For the purpose of determining
2 the total amount of taxes to be levied for [said first] any year the
3 amount to be levied on newly constructed buildings or structures or on
4 increased valuations based on new improvements made to existing houses
5 need not be considered The tax rate shall be fixed for [that] each year
6 at a figure which will accomplish this purpose If any political subdivision
7 has heretofore levied taxes in excess of the limits prescribed in this
8 subsection then the rate of such taxes shall be reduced to the extent
9 necessary to comply with the provisions of the subsection With the ap-
10 proval of the court of common pleas upon good cause shown any such
11 political subdivision may increase the tax rate herein prescribed not-
12 withstanding the provisions of this paragraph

13 * * *

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor