
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **301** Session of
1961

INTRODUCED BY MR. STEVENSON,
FEBRUARY 27, 1961.

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,
FEBRUARY 27, 1961.

AN ACT

Amending the act of June 26 1931 (P L 1379) entitled "An act creating in counties of the third class a board for the assessment and revision of taxes providing for the appointment of the members of such board by the county commissioners providing for their salaries payable by the county abolishing existing boards defining the powers and duties of such board regulating the assessment of persons property and occupations for county borough town township school and poor purposes

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.

authorizing the appointment of subordinate assessors a solicitor
engineers and clerks providing for their compensation payable
by such counties abolishing the office of ward borough and
township assessors so far as the making of assessments and
valuations for taxation is concerned and providing for the ac-
ceptance of this act by cities" authorizing the reassessment of
property in certain cases and imposing liability for taxes upon
the owner thereof repealing inconsistent acts

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

1 Section 1 The act of June 26 1931 (P L 1379) entitled "An act
2 creating in counties of the third class a board for the assessment and
3 revision of taxes providing for the appointment of the members of
4 such board by the county commissioners providing for their salaries
5 payable by the county abolishing existing boards defining the powers
6 and duties of such board regulating the assessment of persons property
7 and occupations for county borough town township school and poor
8 purposes authorizing the appointment of subordinate assessors a solicitor
9 engineers and clerks providing for their compensation payable by such
10 counties abolishing the office of ward borough and township assessors

1 so far as the making of assessments and valuations for taxation is
2 concerned and providing for the acceptance of this act by cities" is
3 amended by adding after section 7 a new section to read

4 Section 7.1 Whenever in any political subdivisions using assess-
5 ments prepared under this law there is any construction of a building
6 or buildings after the first day of October of any year and such build-
7 ing is not included in the tax duplicate of that political subdivision
8 the authority responsible for assessments shall upon the request of
9 the governing body of the political subdivision direct the assessor in
10 the district to inspect and reassess subject to the right of appeal and
11 adjustment provided by this act all taxable property in the district
12 to which major improvements have been made after the first day of
13 October and to give notice of such reassessments within ten days to
14 the authority responsible for assessments the political subdivision and
15 the property owner Such property shall then be added to the duplicato
16 and shall be taxable at the reassessed valuation for that proportionate
17 part of the fiscal year of the political subdivision remaining after the
18 property was improved If such property is reassessed after any statutory

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- 1 or customary date for the completion of the duplicate and its delivery
- 2 to the political subdivision the property shall be added to the duplicate
- 3 that has been delivered to the subdivision It is not intended that the
- 4 provisions of this section delay the delivery of tax duplicates beyond
- 5 any dates provided by law or in the absence of any specific statutory
- 6 provision the customary date for delivery of the duplicate Any im-
- 7 provement made during the month shall be computed as having been
- 8 made on the first day of the month A certified copy of the additions
- 9 or revisions to the duplicate shall be furnished by the governing body
- 10 of the political subdivision to the tax collector and within ten days
- 11 thereafter the tax collector shall notify the owner of the property
- 12 of the taxes due

13 Section 2 Section 1709.1 act of June 24 1931 (P L 1206) known
14 as "The First Class Township Code" reenacted and amended May 27
15 1949 (P L 1955) added July 1 1955 (P L 248) is repealed in so far
16 as it is inconsistent herewith

17 Section 677.1 act of March 10 1949 (P L 30) known as the
18 "Public School Code of 1949" added January 14 1952 (P L 1944)
19 is repealed in so far as it is inconsistent herewith

20 Section 1770.1 act of August 9 1955 (P L 323) known as "The

1 County Code" added November 16 1959 (P L 1508) is repealed in
2 so far as it is inconsistent herewith

3 All other acts and parts of acts are repealed in so far as they
4 are inconsistent herewith

5 Section 3 This act shall take effect immediately

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