
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **302** 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 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 person 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 assesment and valuation thereof for such purposes creating in each such county a board for the assessment and revision of taxes defining the powers and duties of such boards

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.

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 assessor 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 deeds and municipal officers who issue building permits imposing duties on taxables making improvements on land and grantees of land prescribing penalties and eliminating the triennial assessment" authorizing the reassessment of property in certain cases and imposing liability for taxes upon the owners thereof repealing inconsistent acts

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

1 Section 1 The act of May 21 1943 (P L 571) known as "The
2 Fourth to Eighth Class County Assessment Law" is amended by adding
3 after section 601 a new section to read

4 Section 601.1 Additions and Revisions to Duplicates Whenever in
5 any political subdivisions using assessments prepared under this law

1 there is any construction of a building or buildings after the first day
2 of August of any year and such building is not included in
3 the tax duplicate of that political subdivision the authority responsible
4 for assessments shall upon the request of the governing body of the
5 political subdivision direct the assessor in the district to inspect and
6 reassess subject to the right of appeal and adjustment provided by this
7 act all taxable property in the district to which major improvements
8 have been made after the first day of August and to give notice of
9 such reassessments within ten days to the authority responsible for as-
10 sessments the political subdivision and the property owner Such property
11 shall then be added to the duplicate and shall be taxable at the reas-
12 essed valuation for that proportionate part of the fiscal year of the
13 political subdivision remaining after the property was improved If such
14 property is reassessed after any statutory or customary date for the
15 completion of the duplicate and its delivery to the political subdivision
16 the property shall be added to the duplicate that has been delivered to
17 the subdivision It is not intended that the provisions of this section
18 delay the delivery of tax duplicates beyond any dates provided by law
19 or in the absence of any specific statutory provision the customary date
20 for delivery of the duplicate Any improvement made during the month

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1 shall be computed as having been made on the first day of the month

2 A certified copy of the additions or revisions to the duplicate shall be

3 furnished by the governing body of the political subdivision to the tax

4 collector and within ten days thereafter the tax collector shall notify

5 the owner of the property of the taxes due

6 Section 2 Section 1709.1 act of June 24 1931 (P L 1206) known

7 as "The First Class Township Code" reenacted and amended May 27

8 1949 (P L 1955) and added July 1 1955 (P L 248) is repealed in so

9 far as it is inconsistent herewith

10 Section 677.1 act of March 10 1949 (P L 30) known as the "Public

11 School Code of 1949" added January 14 1952 (P L 1944) is repealed

12 in so far as it is inconsistent herewith

13 Section 1770.1 act of August 0 1955 (P L 323) known as "The

14 County Code" added November 16 1959 (P L 1508) is repealed in so

15 far as it is inconsistent herewith

16 All other acts and parts of acts are repealed in so far as they are

17 inconsistent herewith

18 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. 1861.

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Governor