
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **615** Session of
1961

INTRODUCED BY MESSRS. McMENAMIN AND STEVENSON,
MAY 3, 1961.

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,
MAY 3, 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 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" fixing the time of application of the act to counties becoming subject thereto by reason of a change in classification

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 Fourth
- 2 to Eighth Class County Assessment Law" is amended by adding after
- 3 section 105 a new section to read
- 4 Section 106 Initial Application Through Change in Classification
- 5 Whenever any county becomes subject to this act by reason of a change

1 in classification the provisions hereof shall become applicable to such
 2 county on the first day of January of the sixth year following the year
 3 in which the change was certified by the Governor to the county com-
 4 missioners and during the intervening years such county shall continue
 5 to be governed by those laws relating to taxation assessments which were
 6 applicable at the time of such change

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