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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **654** Session of  
1961

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INTRODUCED BY MR. BELL, MAY 22, 1961.

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REFERRED TO COMMITTEE ON EDUCATION, MAY 22, 1961.

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**AN ACT**

Amending the act of March 10 1949 (P L 30) entitled "An act relating to the public school system including certain provisions applicable as well to private and parochial schools amending revising consolidating and changing the laws relating thereto" authorizing additions and revisions to duplicates in second class school districts

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

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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.

1 Section 1 Section 677.1 act of March 10 1949 (P L 30) known as  
2 the "Public School Code of 1949" added January 14 1952 (P L 1944)  
3 is amended to read

4 Section 677.1 Additions and Revisions to Duplicates Whenever in  
5 second third and fourth class school district there is any construction  
6 of a building or buildings after September first of any year and such  
7 building is not included in the tax duplicate of the school district the  
8 authority responsible for assessments in the city borough township or  
9 county shall upon the request of the board of school directors direct  
10 the assessor in the district to inspect and reassess subject to the right  
11 of appeal and adjustment provided by the act of Assembly under which  
12 assessments are made all taxable property in the district to which major  
13 improvements have been made after September first and to give notice  
14 of such reassessments within ten days to the authority responsible for  
15 assessments the school district and the property owner Such property  
16 shall then be added to the duplicate and shall be taxable for school  
17 purposes at the reassessed valuation for that proportionate part of the  
18 fiscal year of the school district remaining after the property was  
19 improved Any improvement made during the month shall be computed  
20 as having been made on the first of the month A certified copy of the

1 additions or revisions to the duplicate shall be furnished by the board  
2 of school directors to the tax collector for the district and within ten  
3 days thereafter the tax collector shall notify the owner of the property  
4 of the taxes due the school district

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