

order of a court of record of the county or a judge thereof specifying tasks, functions or duties for which the offices shall remain open on Saturdays.

APPROVED—The 19th day of August, A. D. 1965.

WILLIAM W. SCRANTON

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No. 189

AN ACT

SB 75

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," clarifying the reassessment of after built property in counties, and liability for county taxes of the owners.

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

Section 1. Section 1770.1, act of August 9, 1955 (P. L. 323), known as "The County Code," amended August 14, 1963 (P. L. 977), is amended to read:

Section 1770.1. Additions and Revisions to Duplicates.—Whenever in any county there is any construction of a building or buildings after September first of any year, and such building is not included in the tax duplicate of the county, the authority responsible for assessments in the county shall, upon the request of the board of county commissioners, cause to be inspected and reassessed, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the county to which major improvements have been made after September first, and to give notice of such reassessments within ten days to the authority responsible for assessments, the county commissioners and the property owner: Provided, That in the case of new construction of single and multiple dwellings for residential purposes, no increased valuation or assessment shall be made when new construction of single and multiple dwellings for residential purposes occur until there has been a conveyance to a bona fide purchaser or the premises have been occupied, whichever is the earlier to occur [in]. In no event shall such postponement of increased valuation or assessment extend beyond the date on which the next annual

tax duplicate is completed. In the period between the preparation of a duplicate of the assessment of county taxes and the completion of the next annual tax duplicate, reassessment of newly constructed multiple dwellings which have been conveyed to bona fide purchasers or which have been occupied, may be made not oftener than twice, at times designated by the authority responsible for assessments in the county. The assessment of any multiple dwelling because of occupancy shall be upon such proportion which the occupied portion of the multiple dwelling bears to the entire multiple dwelling at the time of the reassessment.

Such property shall then be added to the duplicate and shall be taxable for county purposes at the reassessed valuation for that proportionate part of the fiscal year of the county remaining after the property was improved. Any improvement made during the month shall be computed as having been made on the first of the month. A certified copy of the additions or revisions to the duplicate shall be furnished by the board of county commissioners to the proper tax collector for the county and, within ten days thereafter, the tax collector shall notify the owner of the property of the taxes due the county.

Section 2. This act shall take effect immediately.

APPROVED—The 19th day of August, A. D. 1965.

WILLIAM W. SCRANTON

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No. 190

AN ACT

SB 77

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising and consolidating the law relating thereto," clarifying the reassessment of after built property in cities and liability for city taxes of the owners.

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

Section 1. Section 2516.1, act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662), added August 24, 1963 (P. L. 1211), is amended to read:

Section 2516.1. Additions and Revisions to Duplicates.—Whenever