

## No. 193

## AN ACT

## HB 116

Amending the act of June 24, 1931 (P. L. 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," changing the date for the reassessment of after built property in townships.

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

Section 1. Section 1709.1, act of June 24, 1931 (P. L. 1206), known as "The First Class Township Code," reenacted and amended May 27, 1949 (P. L. 1955), and amended August 19, 1965 (P. L. 367), is amended to read:

Section 1709.1. Additions and Revisions to Duplicates.—Whenever in any first class township there is any construction of a building or buildings after [the township commissioners have prepared a duplicate of the assessment of township taxes] January first of any

year and the building is not included in the tax duplicate of the township, the authority responsible for assessments in the township shall, upon the request of the township commissioners, direct the assessor in the township to inspect and reassess, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the township to which major improvements have been made after [the original duplicates were prepared] January first of any year and to give notice of such re-

assessments within ten days to the authority responsible for assessments, the township 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 occurs until there has been a conveyance to a bona fide purchaser or the premises have been occupied whichever is the earlier to occur. 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 township 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 township. 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. The property shall then be added to the duplicate and shall be taxable for township purposes at the reassessed valuation for that proportionate part of the fiscal year of the township 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 township commissioners to the township treasurer, together with their warrant for collection of the same, and within ten days thereafter the township treasurer shall notify the owner of the property of the taxes due the township.

Whenever an assessment is made for a portion of a year as above provided, the same shall be added to the duplicate of the following or succeeding year unless the value of the improvements has already been included in said duplicate.

APPROVED—The 11th day of October, A. D. 1967.

RAYMOND P. SHAFER

No. 194

AN ACT

HB 866

Amending the act of May 2, 1945 (P. L. 382), entitled "An act providing for the incorporation as bodies corporate and politic of 'Authorities' for municipalities, counties and townships; prescribing the rights, powers and duties of such Authorities heretofore or hereafter incorporated; authorizing such Authorities to acquire, construct, improve, maintain and operate projects, and to borrow money and issue bonds therefor; providing for the payment of such bonds, and prescribing the rights of the holders thereof; conferring the right of eminent domain on such Authorities; authorizing such Authorities to enter into contracts with and to accept grants from the Federal Government or any agency thereof; and conferring exclusive jurisdiction on certain courts over rates," authorizing certain payments in lieu of taxes.

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

Section 1. Section 15, act of May 2, 1945 (P. L. 382), known as the "Municipality Authorities Act of 1945," is amended to read:

Section 15. Exemption from Taxation and Payment in Lieu of Taxes.—The effectuation of the authorized purposes of Authorities created under this act shall and will be in all respects for the benefit of the people of the Commonwealth of Pennsylvania, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions, and since such Authorities will be per-