

## No. 54

## AN ACT

## HB 712

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," imposing duties on assessors and local tax collectors and prohibiting the removing of mobilehomes and house trailers without removal permits and prescribing penalties.

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

Section 1. Section 407, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," is amended by adding at the end thereof, three new subsections to read:

Section 407. \* \* \*

*(d) Notification of Mobilehome or House Trailer Owner.—Each person in whose name a mobilehome or house trailer is assessed, rated or valued as provided in this act, shall be notified in writing by the assessor that it shall be unlawful for any person to remove the mobilehome or house trailer from the taxing district without first having obtained removal permits from the local tax collector.*

*(e) Removal Permits.—The local tax collector shall issue removal permits upon application therefor whenever a fee of two dollars (\$2) and all taxes levied and assessed on the mobilehome or house trailer to be moved are paid.*

*(f) Penalty.—Any person who moves a mobilehome or house trailer from the territorial limits of the taxing district without first having obtained a removal permit issued under this act shall, upon summary conviction thereof, be sentenced to pay a fine of one hundred dollars (\$100) and costs of prosecution or undergo imprisonment for not more than thirty days, or both.*

Section 2. This act shall take effect immediately.

APPROVED—The 8th day of July, A. D. 1969.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly  
No. 54.



*Joseph P. Kelly, Jr.*  
*Secretary of the Commonwealth.*