

## No. 158

## AN ACT

## HB 126

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; 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," imposing duties on assessors 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 617.1, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," added September 23, 1961 (P. L. 1604), is amended to read:

Section 617.1. Mobilehomes and House Trailers to Be Assessed in Name of Owner.—(a) All mobilehomes or house trailers which are subject to taxation as real estate as provided herein shall be assessed and taxed in the name of the then owner or owners of such mobilehome or house trailer, who shall be the person or persons named in the title for such mobilehome or house trailer, irrespective of whether the title is issued by this Commonwealth or another state.

(b) *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.*

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

(d) *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 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 15th day of December, A. D. 1969.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly  
No. 158.



*Joseph P. Kelly*  
Secretary of the Commonwealth.