

No. 1978-269

AN ACT

HB 2489

Amending the act of May 22, 1933 (P.L.853, No.155), 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," further providing for changes to the assessment roll.

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

Section 1. Sections 505 and 518.1, act of May 22, 1933 (P.L.853, No.155), known as "The General County Assessment Law," are amended by adding paragraphs to read:

Section 505. Making Revisions.—* * *

The board is authorized to make additions and revisions to the assessment roll of persons and property subject to local taxation at any time in the year, so long as the notice provisions are complied with. All additions and revisions shall be a supplement to the assessment roll for levy and collection of taxes for the tax year for which the assessment roll was originally prepared, in addition to being added to the assessment roll for the following calendar or fiscal tax years.

Section 518.1. Appeal to Court from Assessments; Collection Pending Appeal; Payment into Court; Refunds.—* * *

If a taxpayer has filed an appeal from an assessment, so long as the appeal is pending before the board or before a court on appeal from the determination of the board, as provided by statute, the appeal will also be taken as an appeal by the taxpayer on the subject property for any valuation for any assessment subsequent to the filing of such appeal with the board and prior to the determination of the appeal by the board or the court. The board shall hold its hearings and make its final determination of the subsequent years in question in the same manner as for the year or years for which the original appeal was filed. This provision shall be applicable to all pending appeals as well as future appeals.

Section 2. This act shall take effect in 60 days.

APPROVED—The 5th day of October, A. D. 1978.

MILTON J. SHAPP