

No. 1982-211

AN ACT

HB 2461

Amending the act of May 21, 1943 (P.L.571, No.254), 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," changing provisions relating to exemptions from per capita taxes, occupation taxes and occupational privilege taxes.

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

Section 1. Subsection (d) of section 202, act of May 21, 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class County Assessment Law," amended December 13, 1974 (P.L.940, No.309), is amended to read:

Section 202. Exemptions from Taxation.—* * *

(d) Each county, city, borough, incorporated town, township and school district may, by ordinance or resolution, exempt any person whose total income from all sources is less than [**three thousand two hundred dollars (\$3,200)**] *five thousand dollars (\$5,000)*, per annum from its per capita or similar head tax, occupation tax and occupational privilege tax, or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for the exemption.

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

APPROVED—The 26th day of November, A. D. 1982.

DICK THORNBURGH