

No. 544

AN ACT

To amend the act, approved the tenth day of March, one thousand nine hundred forty-nine (Pamphlet Laws 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," by authorizing the reassessment of certain property in school districts of the third and fourth class in certain cases, and imposing liability for school taxes upon the owners thereof.

"Public School Code of 1949."

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

Act of March 10, 1949, P. L. 30, amended by adding, after section 677, a new section 677.1.

Section 1. The act, approved the tenth day of March, one thousand nine hundred forty-nine (Pamphlet Laws 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," is hereby amended by adding, after section 677, a new section to read as follows:

Section 677.1. Additions and Revisions to Duplicates. —Whenever in third and fourth class school districts there is any construction of a building or buildings after September first of any year and such building is not included in the tax duplicate of the school district, the authority responsible for assessments in the city, borough, township or county shall, upon the request of the board of school directors, direct the assessor in the district 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 district to which major improvements have been made after September first, and to give notice of such reassessments within ten days to the authority responsible for assessments, the school district and the property owner. Such property shall then be added to the duplicate, and shall be taxable for school purposes at the reassessed valuation for that proportionate part of the fiscal year of the school district 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 board of school directors to the tax collector for the district, and within ten days thereafter the tax collector shall notify the owner of the property of the taxes due the school district.

APPROVED—The 14th day of January, A. D. 1952.

JOHN S. FINE