

No. 191

AN ACT

HB 1846

Amending the act of March 10, 1949 (P.L.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," further regulating the valuation or assessment of dwellings.

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

Section 1. Section 677.1, act of March 10, 1949 (P.L.30), known as the "Public School Code of 1949," amended December 22, 1965 (P.L.1208), is amended to read:

Section 677.1. Additions and Revisions to Duplicates.—Whenever in second, third and fourth class school districts there is any construction of a building or buildings *not otherwise exempt as a dwelling*, 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 [**: Provided, That in the case of new construction of single and multiple dwellings for residential purposes, no increased valuation or assessment shall be made when new construction of single and multiple dwellings for residential purposes occurs until there has been a conveyance to a bona fide purchaser or the premises have been occupied, whichever is the earlier to occur. In no event shall such postponement of increased valuation or assessment extend beyond the date on which the next annual tax duplicate is completed. In the period between the preparation of a duplicate of the assessment of school district taxes and the completion of the next annual tax duplicate, reassessment of newly constructed multiple dwellings which have been conveyed to bona fide purchasers or which have been occupied, may be made not oftener than twice, at times designated by the authority responsible for assessments in the city, borough, township or county. The assessment of any multiple dwelling because of occupancy shall be upon such proportion which the occupied portion of the multiple dwelling bears to the entire multiple dwelling at the time of the reassessment**]. 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.

Section 2. This act shall take effect immediately.

APPROVED—The 22nd day of July, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 191.



Robert J. Kelley
Secretary of the Commonwealth.