

No. 121

AN ACT

HB 1648

Amending the act of May 22, 1933 (P.L.853), 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," reducing certain age requirements.

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

Section 1. Subsection (b) of section 201, act of May 22, 1933 (P.L.853), known as "The General County Assessment Law," amended July 16, 1957 (P.L.954), is amended to read:

Section 201. Subjects of Taxation Enumerated.—The following subjects and property shall, as hereinafter provided, be valued and assessed, and subject to taxation for all county, city, borough, town, township, school and poor purposes at the annual rate:

* * *

(b) All salaries and emoluments of office, all offices, and posts of profit, professions, trades and occupations, except the occupation of farmer, and all persons over the age of [twenty-one] *eighteen* years who do not follow any occupation or calling, as well of unnaturalized foreign-born persons who shall have resided within this Commonwealth for one whole year, as citizens of this Commonwealth: Provided, That whenever a person, other than a Federal employe, not taxable under the provision of this clause, is disfranchised from voting because he cannot be lawfully assessed for a county or State tax, it shall be lawful for the county commissioners to assess the occupation of such persons for county taxation purposes, in the manner provided by this act for such assessments. The provisions of this clause shall not apply to counties of the second and third class, or to any other county, the county commissioners of which shall by resolution determine not to levy a tax on trades, occupations, professions and persons who follow no occupation or calling, nor shall the provisions of this clause apply to cities of the second and second A class, or to school districts.

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Section 2. Section 404 of the act, amended December 14, 1967 (P.L.846), is amended to read:

Section 404. Assessment of Persons in Counties That do Not Levy Occupation Taxes.—It shall be the duty of the assessors, for taxation purposes in counties of the second, second A and third class, and in counties electing not to levy a tax on trades, occupations, professions and

persons who follow no occupation or calling, to prepare a list of all residents and inhabitants in such counties over the age of **[twenty-one] eighteen** years, and return the same to the proper county authorities with other taxable property as provided by law. The assessor shall also state the occupation of each such resident and inhabitant or that a person does not follow an occupation or calling, as the case may be, for the assessment of any township or borough tax on occupations, as provided by law. The county commissioners, or boards for the assessment and revision of taxes, as the case may be, shall continue to fix valuations for trades, occupations, professions and persons who follow no occupation or calling, as provided by law, for the use of boroughs and townships, and nothing contained in this act shall be construed to repeal the power of townships and boroughs to levy taxes on trades, occupations, professions, and on persons who follow no occupation or calling as provided by law.

Section 3. Section 432 of the act is amended to read:

Section 432. Inter-Triennial Assessments.—In each of the two years succeeding the triennial assessment, except in counties of the first class, and except as in counties of the second and third classes otherwise provided, the commissioners, or board for the assessment and revision of taxes, as the case may be, of the respective county shall send a transcript of such triennial assessment to the elected or appointed assessors of every ward, borough, town, township and district therein, together with their precepts, requiring them to take an account of all personal property taxable by law, together with a just valuation of same, and all persons, and also a valuation of all offices and posts of profit, professions, trades and occupations taxable by law, enjoining such assessors to make a just return to them and to note in such return such alterations in his ward, borough, town, township or district, as may have been occasioned by the transfer or division of real estate, or by the destruction of buildings, or by the mining out of coal, ore, or other minerals assessed under the triennial assessment, and also noting all persons who have arrived at the age of **[twenty-one] eighteen** years since the last triennial assessment, and all others who have since that time come to inhabit in such ward, borough, town, township or district, together with the taxable property such persons may possess, and the valuation thereof, agreeably to the provisions of this act; and to reassess all real estate which may have been improved by the erection of buildings or other improvements subsequent to the last preceding triennial assessments, subject to appeals as now provided by law.

APPROVED—The 16th day of June, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly
No. 121.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "T" at the end.

Secretary of the Commonwealth.