

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1397 Session of  
1985

INTRODUCED BY COWELL, PISTELLA, MARKOSEK, MAYERNIK, DeLUCA,  
PETRONE, LEVDANSKY, MICHLOVIC AND VAN HORNE, JUNE 10, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 10, 1985

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled  
2 "An act providing for and regulating the assessment and  
3 valuation of all subjects of taxation in counties of the  
4 second class; creating and prescribing the powers and duties  
5 of a Board of Property Assessment, Appeals and Review;  
6 imposing duties on certain county and city officers;  
7 abolishing the board for the assessment and revision of taxes  
8 in such counties; and prescribing penalties," providing for  
9 errors in assessments and refunds.

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

12 Section 1. The act of June 21, 1939 (P.L.626, No.294),  
13 referred to as the Second Class County Assessment Law, is  
14 amended by adding a section to read:

15 Section 13.1. Whenever through mathematical or clerical  
16 error an assessment is made more than it should have been, and  
17 taxes are paid on such incorrect assessment, the county  
18 commissioners, acting as a board of revision of taxes, or the  
19 board for the assessment and revision of taxes, upon discovery  
20 of such error and correction of the assessment shall so inform  
21 the appropriate taxing district or districts, which shall make a

1 refund to the taxpayer or taxpayers for the period of the error  
2 or six years, whichever is less, from the date of application  
3 for refund or discovery of such error by the board. For the  
4 purposes of this section, in counties of the second class,  
5 "mathematical or clerical error" shall mean the difference  
6 between the assessment as certified for a given tax year by the  
7 Board of Property Assessment, Appeals and Review and the  
8 assessment upon which taxes are billed and paid. Reassessment,  
9 revision of assessment or certification of assessment with or  
10 without application by the owner as a decision of judgment based  
11 upon the method of assessment by the board shall not constitute  
12 an error under this section.

13       Section 2. This act applies to errors discovered on or after  
14 January 1, 1986.

15       Section 3. This act shall take effect in 60 days.