

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2175

Session of
1978

INTRODUCED BY MESSRS. STUBAN, ARMSTRONG, THOMAS, HELFRICK AND
WAGNER, MARCH 15, 1978

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, MAY 22, 1978

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employees; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," ~~further providing for occupational assessment~~ <—
23 ~~lists to be used by political subdivisions lying in more than~~
24 ~~one county.~~ AUTHORIZING CERTAIN POLITICAL SUBDIVISIONS TO <—
25 CHOOSE CERTAIN VALUATIONS.

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

28 Section 1. The act of May 21, 1943 (P.L.571, No.254), known
29 as "The Fourth to Eighth Class County Assessment Law," is

1 amended by adding a section to read:

2 Section 703.4. Political Subdivisions Lying in More Than One

3 County; Occupational Assessments.--(A) Any political <—

4 subdivision lying in more than one county may SHALL, for <—

5 purposes of levying an occupational assessment tax as authorized

6 by the act of December 31, 1965 (P.L.1257, No.511), known as

7 "The Local Tax Enabling Act," utilize the ~~list of occupations~~ <—

8 ~~and valuations~~ VALUATION of the county having the ~~lower rates~~ <—

9 LOWEST RATE FOR EACH OCCUPATION, as included in the tax rolls <—

10 prepared in accordance with the provisions of this act.

11 (B) THIS SECTION SHALL NOT BE CONSTRUED AS REQUIRING OR <—

12 MANDATING A POLITICAL SUBDIVISION TO LEVY AN OCCUPATIONAL

13 ASSESSMENT TAX.

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