

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1127 Session of
1979

INTRODUCED BY SWEET, DeMEDIO AND BRUNNER, MAY 1, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 1, 1979

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 employes; 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 the levying of taxes
23 following a county-wide reassessment of real property.

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

26 Section 1. Subsection (b) of section 602, act of May 21,
27 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class
28 County Assessment Law," amended June 24, 1976 (P.L.432, No.104),
29 is amended to read:

1 Section 602. Valuation of Persons and Property.--* * *

2 (b) After any county has established and completed, for the
3 entire county, the permanent system of records consisting of tax
4 maps, property record cards and property owner's index as
5 required by section 306 of this act, and has made its first
6 county assessment of real property or subsequently makes a
7 county-wide revision of assessment of real property under that
8 system and at values based upon an established predetermined
9 ratio as required by this section, each political subdivision,
10 which hereafter for the first time levies its real estate taxes
11 on that first or revised assessment or valuation, shall, for
12 that first year, reduce its tax rate, if necessary, for the
13 purpose of having the total amount of taxes levied for that year
14 against the real properties contained in the duplicate for the
15 preceding year, equal, in the case of a school district, not
16 more than [one hundred and ten] one hundred and five per centum,
17 and in the case of any other taxing district, not more than one
18 hundred and five per centum of the total amount it levied on
19 such properties the preceding year, notwithstanding the
20 increased valuations of such properties under the new assessment
21 system. For the purpose of determining the total amount of taxes
22 to be levied for said first year, the amount to be levied on
23 newly constructed buildings or structures or on increased
24 valuations based on new improvements made to existing houses
25 need not be considered. The tax rate shall be fixed for that
26 year at a figure which will accomplish this purpose. With the
27 approval of the court of common pleas, upon good cause shown,
28 any such political subdivision may increase the tax rate herein
29 prescribed, notwithstanding the provisions of this subsection.
30 No political subdivision shall levy real estate taxes on a

1 county-wide revised assessment until it has been completed for
2 the entire county.

3 * * *

4 Section 2. This act shall take effect immediately.