

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 38

Session of
1983

INTRODUCED BY WILSON, GEIST, DALEY, WOZNIAK, AFFLERBACH AND
HOEFFEL, JANUARY 26, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 26, 1983

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," providing for the periodic certification of tax
23 exempt property.

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

26 Section 1. The act of May 21, 1943 (P.L.571, No.254), known
27 as The Fourth to Eighth Class County Assessment Law, is amended
28 by adding a section to read:

1 Section 202.1. Periodic Certification of Tax Exempt
2 Property.--The chief assessor shall, not less frequently than
3 every five years, certify the tax exempt status of each parcel
4 of property for which such status is claimed under section 202.

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