

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 36

Session of
1985

INTRODUCED BY DUFFY, FRYER, A. C. FOSTER, JR., SHOWERS, SCHEETZ,
RUDY, MACKOWSKI, BROUJOS, WOZNIAK, LIVENGOD, GAMBLE,
BELFANTI, JAROLIN, D. W. SNYDER AND DeLUCA, JANUARY 23, 1985

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
FEBRUARY 25, 1985

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,
2 as amended, "An act creating in counties of the second A and
3 third class a board for the assessment and revision of taxes;
4 providing for the appointment of the members of such board by
5 the county commissioners; providing for their salaries,
6 payable by the county; abolishing existing boards; defining
7 the powers and duties of such board; regulating the
8 assessment of persons, property, and occupations for county,
9 borough, town, township, school, and poor purposes;
10 authorizing the appointment of subordinate assessors, a
11 solicitor, engineers, and clerks; providing for their
12 compensation, payable by such counties; abolishing the office
13 of ward, borough, and township assessors, so far as the
14 making of assessments and valuations for taxation is
15 concerned; and providing for the acceptance of this act by
16 cities," providing for refunds for errors in assessments.

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

19 Section 1. The act of June 26, 1931 (P.L.1379, No.348),
20 referred to as the Third Class County Assessment Board Law, is
21 amended by adding a section to read:

22 Section 8.4. Whenever, through mathematical or clerical
23 error, an assessment is made more than it should have been and
24 taxes are paid on such incorrect assessment, the board, upon

1 discovery of such error and correction of the assessment, shall
2 so inform the appropriate taxing district or districts, which
3 shall make a refund to the taxpayer or taxpayers for the period
4 of the error or six years, whichever is less, from the date of
5 application for refund or discovery of such error by the board.
6 ~~Whenever, through any other error, an assessment is made more~~ <—
7 ~~than it should have been and taxes are paid on such incorrect~~
8 ~~assessment, the board, upon discovery of such error and~~
9 ~~correction of the assessment, shall so inform the appropriate~~
10 ~~taxing district or districts.~~ Reassessment, with or without
11 application by the owner, as a decision of judgment based on the
12 method of assessment by the board, shall not constitute an error
13 under this section.

14 Section 2. This act shall apply to all errors on assessments
15 discovered on or after January 1, 1985.

16 Section 3. This act shall take effect immediately.