

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 424

Session of  
1975

INTRODUCED BY McCUE, CUMBERLAND, SCHMITT, BONETTO,  
S. E. HAYES JR., CIMINI, LETTERMAN, ARTHURS, W. W. WILT,  
PARKER, BRUNNER, KNEPPER, YAHNER, STOUT, DeMEDIO, ENGLEHART,  
CESSAR, A. K. HUTCHINSON, IRVIS AND GEISLER,  
FEBRUARY 11, 1975

REFERRED TO COMMITTEE ON URBAN AFFAIRS, FEBRUARY 11, 1975

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," authorizing certain exemptions from real estate  
23 tax assessment.

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

26 Section 1. Subsection (a) of section 602 act of May 21, 1943  
27 (P.L.571, No.254), known as "The Fourth to Eighth Class County

1 Assessment Law," amended August 10, 1965 (P.L.319, No.169), is  
2 amended to read:

3 Section 602. Valuation of Persons and Property.--(a) It  
4 shall be the duty of the chief assessor to assess, rate and  
5 value all subjects and objects of local taxation, whether for  
6 county, township, town, school (except in cities), county  
7 institution district, poor or borough purposes, according to the  
8 actual value thereof, and in the case of subjects and objects of  
9 local taxation other than real property at such rates and prices  
10 for which the same would separately bona fide sell. After there  
11 has been established and completed for the entire county the  
12 permanent system of records consisting of tax maps, property  
13 record cards and property owners' index, as required by section  
14 three hundred six of the act herein amended, real property shall  
15 be assessed at a value based upon an established predetermined  
16 ratio, of which proper notice shall be given, not exceeding  
17 seventy-five per centum (75%) of its actual value or the price  
18 for which the same would separately bona fide sell. Such ratio  
19 shall be established and determined by the board of county  
20 commissioners. In arriving at such value, the price at which any  
21 property may actually have been sold shall be considered, but  
22 shall not be controlling. Instead, such selling price estimated  
23 or actual shall be subject to revision by increase or decrease  
24 to accomplish equalization with other similar property within  
25 the county.

26 Any tangible property not used in the production of property  
27 for sale constituting equipment to convert a residential,  
28 commercial or public building from a conventional method of  
29 heating and cooling to a solar energy system of heating and  
30 cooling or to construct such a building using a solar energy

1 system of heating and cooling shall not be included in the  
2 assessed valuation of the real estate to which it is affixed.  
3 After the completion of the permanent system of records for the  
4 county, when assessing real property, the chief assessor shall  
5 also take into consideration the value of such property as  
6 indicated by the use of the permanent system of records, cost  
7 charts and land values applied on the basis of zones and  
8 districts as well as the general adherence to the established  
9 predetermined ratio.

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11 Section 2. This act shall take effect immediately.