

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1120 Session of
1993

INTRODUCED BY TRELLO, DeLUCA, FAJT, CESSAR, OLASZ, PISTELLA,
LAUGHLIN, CORNELL, HALUSKA AND STISH, APRIL 19, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 19, 1993

AN ACT

1 Amending the act of June 17, 1913 (P.L.507, No.335), entitled
2 "An act to provide revenue for State and county purposes,
3 and, in cities coextensive with counties, for city and county
4 purposes; imposing taxes upon certain classes of personal
5 property; providing for the assessment and collection of the
6 same; providing for the duties and compensation of
7 prothonotaries and recorders in connection therewith; and
8 modifying existing legislation which provided for raising
9 revenue for State purposes," deleting counties of the second
10 class from the act.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 1.1 of the act of June 17, 1913 (P.L.507,
14 No.335), referred to as the Intangible Personal Property Tax
15 Law, added April 18, 1978 (P.L.56, No.26), is amended to read:

16 Section 1.1. Notwithstanding any other provision of this law
17 to the contrary, the county commissioners of each county of the
18 [second] second class A through eighth class, and the city
19 council in cities and counties of the first class, shall have
20 the power to determine whether or not to impose and collect the
21 taxes permitted under the provisions of this law.

1 Section 2. Section 5(a) of the act, amended May 4, 1990
2 (P.L.162, No.37), is amended to read:

3 Section 5. (a) If any taxable resident shall fail to file a
4 return, or fail to include in any return all of his property
5 made taxable by this act, or shall file a return which is false,
6 incomplete, incorrect or inaccurate, the board of revision of
7 taxes, or the county commissioners, shall make an assessment of
8 the tax against such resident of the amount of tax for which
9 such resident is liable, or for which he is believed by the
10 board of revision, or county commissioners, to be liable, to
11 which estimated return the board of revision of taxes, or county
12 commissioners, shall add twelve per cent, and the aggregate
13 amount so obtained shall be the basis for taxation. If any
14 taxable resident of a county of the [second class or] second
15 class A shall file a return at a time later than the last day
16 for filing such return as fixed by law of the year in which he
17 is liable to pay the tax imposed by this act, [the board of
18 property assessment appeals and review of such county of the
19 second class or] the board of assessment appeals of such county
20 of the second class A shall add five per cent to the assessment
21 of the tax, and the aggregate amount so obtained shall be the
22 basis for assessment.

23 * * *

24 Section 3. Section 5.1(b) of the act, amended December 13,
25 1955 (P.L.836, No.243), is amended to read:

26 Section 5.1. * * *

27 (b) If such petitioner is dissatisfied with the action of
28 the board of revision of taxes, or the county commissioners, on
29 his petition for reassessment, he shall have the right to appeal
30 to the court of common pleas of the county where he resides at

1 any time within sixty (60) days after notice of such action is
2 given to him by the board of revision of taxes, or the county
3 commissioners. If any resident shall fail to give due notice of
4 an intention to petition for reassessment and to file a petition
5 for reassessment, or to appear and be heard after due notice of
6 his intention to do so, or to appeal to the court of common
7 pleas within the time and in the manner herein set forth, the
8 right to do so shall be forever barred, and any such resident,
9 so failing, shall not thereafter be permitted in a suit for the
10 recovery of such tax to set up any ground of defense which might
11 have been determined, either by the board of revision of taxes,
12 or county commissioners, or the court of common pleas as
13 aforesaid. In all cases of petitions for reassessment and
14 appeals, the burden of proof shall be on the petitioner or
15 appellant, as the case may be, and every appeal to the court of
16 common pleas under this section shall specify all the objections
17 to the assessment, and any objection not specified in the appeal
18 shall not be considered by the court[: Provided, That in
19 counties of the second class where the amount of taxes for one
20 year which may be levied on such assessment does not exceed the
21 sum of twenty-five hundred dollars (\$2500), such appeal shall be
22 taken to the County Court of Allegheny County, and it shall be
23 the duty of said court to hear and determine said appeal and, if
24 necessary, to make such changes in the assessment as may be
25 right and proper].

26 Section 4. All acts and parts of acts are repealed insofar
27 as they are inconsistent with this act.

28 Section 5. This act shall take effect on January 1 next
29 following the date of final enactment of this act.