

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1315 Session of
1999

INTRODUCED BY ROBERTS, YOUNGBLOOD, DALEY AND SERAFINI,
APRIL 15, 1999

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 15, 1999

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," further providing for permanent records system.

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

25 Section 1. Section 306(a) of the act of May 21, 1943
26 (P.L.571, No.254), known as The Fourth to Eighth Class County
27 Assessment Law, amended May 31, 1955 (P.L.110, No.34), is

1 amended to read:

2 Section 306. Permanent Records System.--(a) It shall be the
3 duty of the board not later than January 1, 1958 to establish,
4 through its chief assessor and staff, a permanent records
5 system, and thereafter to keep it current, consisting of--

6 (1) Tax maps of the entire county drawn to scale or aerial
7 maps, which maps shall indicate all property and lot lines, set
8 forth dimensions or areas, indicate whether the land is
9 improved, and identify the respective parcels or lots by a
10 system of numbers or symbols and numbers whereby the ownership
11 of such parcels and lots can be ascertained by reference to the
12 property record cards and property owner's index.

13 (2) Property record cards arranged geographically according
14 to the location of property on the tax maps, which cards shall
15 set forth the location and description thereof, the acreage or
16 dimensions, description of improvements, if any, the owner's
17 name, address and date of acquisition, the purchase price, if
18 any, set forth in the deed of acquisition, the assessed
19 valuation, and the identifying number or symbol and number shown
20 on the tax map.

21 (2.1) Records of real property assessments, which shall
22 include a complete survey of each parcel of ground and each
23 building and other improvement in the county. Each record shall
24 show in detail the description, character and size of the land
25 and buildings and other improvements, together with the name and
26 address of the owner or owners, and the amounts for which the
27 land, buildings and improvements, respectively, stand assessed,
28 and the basis upon which the assessments were made. The records
29 shall be set up as soon as is feasible after the effective date
30 of this clause and shall be in such form as the board

1 determines. After the records have been completed, any change in
2 the physical condition of the land, buildings or improvements of
3 any parcel, any division of a parcel, any change in ownership
4 and any change in the assessed valuation shall be noted on the
5 records. Any taxable inhabitant of the county shall have the
6 right, at any time during office hours, to examine the records.
7 The board shall prescribe the duties of the assessors in
8 connection with the establishment and maintenance of the
9 records.

10 (3) Property owner's index consisting of an alphabetical
11 listing of all property owners, setting forth brief descriptions
12 of each parcel or lot owned and cross-indexed with the property
13 record cards and the tax map.

14 * * *

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