

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2827 Session of  
2002

INTRODUCED BY ROBERTS AND HORSEY, SEPTEMBER 3, 2002

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 3, 2002

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," providing for penalty on county commissioners  
11 for failure to perform duty.

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

14 Section 1. Section 453 of the act of May 22, 1933 (P.L.853,  
15 No.155), known as The General County Assessment Law, is amended  
16 to read:

17 Section 453. Penalty on County Commissioners for Failure to  
18 Perform Duty.--(a) It shall be a misdemeanor in office for the  
19 county commissioners, [or] members of the board of revision of  
20 taxes[, ] or board for the assessment and revision of taxes[, of  
21 any] of a county to neglect or refuse to perform the duties  
22 required of them by law in the assessment of any tax which has

1 been or shall be imposed by the laws of this Commonwealth, and,  
2 on conviction of said offense, he or they shall be punished by a  
3 fine of not less than fifty nor more than two hundred dollars.

4 (b) Notwithstanding the provisions of subsection (a), if a  
5 court finds that the county commissioners, members of the board  
6 of revision of taxes or board for the assessment and revision of  
7 taxes of a county increased the tax rate beyond which is  
8 authorized by this act, the county shall forfeit its right to  
9 receive any payment from the Commonwealth for the current fiscal  
10 year. The court that makes such a finding shall transmit a  
11 certified copy of the finding, together with any decision or  
12 order based on such finding, to the State Treasurer.

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