

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 495

Session of
1973

INTRODUCED BY MESSRS. O'CONNELL, O'BRIEN, SHUPNIK, R. MUSTO,
HASAY, USTYNOSKI, WORRILOW, KESTER, GEKAS, DININNI,
ZIMMERMAN, LETTERMAN, GRIECO, NOYE, W. D. HUTCHINSON AND
KLINGAMAN, FEBRUARY 26, 1973

AS RE-REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, APRIL 9, 1973

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 amendments of assessments ~~where a~~ <—
17 ~~disaster has been declared by the Governor.~~ <— FOR PROPERTY
18 DAMAGED BY THE FLOODS OF SEPTEMBER 1971 AND JUNE 1972.

19 The General Assembly of the Commonwealth of Pennsylvania
20 hereby enacts as follows:

21 Section 1. The act of June 26, 1931 (P.L.1379, No.348),
22 entitled, as amended, "An act creating in counties of the second
23 A and third class a board for the assessment and revision of
24 taxes; providing for the appointment of the members of such

1 board by the county commissioners; providing for their salaries,
2 payable by the county; abolishing existing boards; defining the
3 powers and duties of such board; regulating the assessment of
4 persons, property, and occupations for county, borough, town,
5 township, school, and poor purposes; authorizing the appointment
6 of subordinate assessors, a solicitor, engineers, and clerks;
7 providing for their compensation, payable by such counties;
8 abolishing the office of ward, borough, and township assessors,
9 so far as the making of assessments and valuations for taxation
10 is concerned; and providing for the acceptance of this act by
11 cities," is amended by adding a section to read:

12 Section 8.2. Notwithstanding any other provision of this
13 act, if during the assessment year, there is a change in the
14 value of property subject to taxation, as a result of a disaster <—
15 declared by the Governor, THE GREAT SEPTEMBER FLOOD OF 1971 OR <—
16 THE GREAT JUNE FLOOD OF 1972 such change may be deemed to have
17 occurred before the first day of that assessment year. In
18 accordance with this provision, the board may amend its
19 certification of assessment valuation order to reflect such
20 change.

21 Section 2. This act shall take effect immediately.