

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

## No. 423 Session of

INTRODUCED BY McCUE, CUMBERLAND, SCHMITT, BONETTO,  
S. E. HAYES JR., CIMINI, LETTERMAN, ARTHURS, W. W. WILT,  
HASKELL, PARKER, KNEPPER, BRUNNER, 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 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," exempting from real estate tax assessment certain  
17 equipment affixed to real estate.

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

20 Section 1. Subsection (a) of section 6, act of June 26, 1931  
21 (P.L.1379, No.348), entitled, as amended, "An act creating in  
22 counties of the second A and third class a board for the  
23 assessment and revision of taxes; providing for the appointment  
24 of the members of such board by the county commissioners;

1 providing for their salaries, payable by the county; abolishing  
2 existing boards; defining the powers and duties of such board;  
3 regulating the assessment of persons, property, and occupations  
4 for county, borough, town, township, school, and poor purposes;  
5 authorizing the appointment of subordinate assessors, a  
6 solicitor, engineers, and clerks; providing for their  
7 compensation, payable by such counties; abolishing the office of  
8 ward, borough, and township assessors, so far as the making of  
9 assessments and valuations for taxation is concerned; and  
10 providing for the acceptance of this act by cities," amended  
11 September 19, 1961 (P.L.1509, No.640), is amended to read:

12       Section 6. (a) The subordinate assessors shall make the  
13 annual assessment of all property and persons, taxable upon  
14 occupations, subject to assessment for taxation for aforesaid  
15 purposes, together with a list of all persons subject to a  
16 school per capita tax or a poll tax, within their respective  
17 districts, and, in so doing, shall view all properties in their  
18 district taxable for said purposes, and in assessing such  
19 properties at less than actual value, shall accomplish  
20 equalization with other properties within the taxing district.  
21 They shall make a personal house to house canvass for their  
22 district, in order that the lists of persons taxable upon  
23 occupation or subject to a school per capita tax or poll tax may  
24 be accurate and correct insofar as it is possible to make them.  
25 They shall also have and possess, except as modified by this  
26 act, the same powers and perform the same duties and be subject  
27 to the same liabilities as are now or shall hereafter be  
28 conferred or imposed upon borough, ward, town, and township  
29 assessors with respect to making assessments and valuations for  
30 taxation purposes. All such assessors who shall fail to make

1 assessments and lists in the manner herein provided shall be  
2 guilty of a misdemeanor, and, upon conviction thereof, shall be  
3 sentenced to pay a fine not exceeding five hundred dollars, and,  
4 in default of the payment of such fine and costs, to undergo an  
5 imprisonment not exceeding ninety days. Any tangible property  
6 not used in the production of property for sale constituting  
7 equipment to convert a residential, commercial or public  
8 building from a conventional method of heating and cooling to a  
9 solar energy system of heating and cooling or to construct such  
10 a building using a solar energy system of heating and cooling  
11 shall not be included in the assessed valuation of the real  
12 estate to which it is affixed.

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