

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2391 Session of
1976

INTRODUCED BY BUTERA, MAY 18, 1976

REFERRED TO COMMITTEE ON URBAN AFFAIRS, MAY 18, 1976

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," requiring the filing of certain information relative
17 to income producing properties and imposing penalties.

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

20 Section 1. The act of June 26, 1931 (P.L.1379, No.348),
21 entitled, as amended, "An act creating in counties of the second
22 A and third class a board for the assessment and revision of
23 taxes; providing for the appointment of the members of such
24 board by the county commissioners; providing for their salaries,
25 payable by the county; abolishing existing boards, defining the
26 powers and duties of such board; regulating the assessment of

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

9 Section 6.1. (a) For the purpose of ascertaining the proper
10 assessment of income producing real estate, it shall be the duty
11 of each owner or person assessed of income producing property,
12 on or before the fifteenth day of June of each year to transmit
13 to the Board of Assessment Appeals upon a form prescribed,
14 prepared and furnished by the Board of Assessment Appeals, the
15 following information statement certified as full, true and
16 correct:

17 (1) The annual gross rental income.

18 (2) The annual operating income and expense statements.

19 (3) The annual net rental income.

20 (4) The aggregate number of rental units and the rental
21 charges per each unit.

22 (5) The annual gross sales, if any.

23 (6) The annual net sales, if any.

24 (7) The amount of mortgage, interest rate and terms.

25 (b) Any person or officer who shall wilfully and corruptly
26 make a false and fraudulent information statement as aforesaid,
27 shall be guilty of a misdemeanor, and upon conviction thereof,
28 shall be sentenced to pay a fine not exceeding five hundred
29 dollars, or undergo imprisonment not exceeding two years, or
30 both.