

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2489 Session of
1978

INTRODUCED BY FRYER, MEBUS, COLE, MORRIS, WEIDNER,
A. C. FOSTER JR., GARZIA, RUGGIERO, MACKOWSKI, SIRIANNI,
ZELLER AND SCHEAFFER, MAY 31, 1978

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 31, 1978

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," further providing for changes to the
11 assessment roll.

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

14 Section 1. Sections 505 and 518.1, act of May 22, 1933
15 (P.L.853, No.155), known as "The General County Assessment Law,"
16 are amended by adding paragraphs to read:

17 Section 505. Making Revisions.--* * *

18 The board is authorized to make additions and revisions to
19 the assessment roll of persons and property subject to local
20 taxation at any time in the year, so long as the notice
21 provisions are complied with. All additions and revisions shall
22 be a supplement to the assessment roll for levy and collection

1 of taxes for the tax year for which the assessment roll was
2 originally prepared, in addition to being added to the
3 assessment roll for the following calendar or fiscal tax years.

4 Section 518.1. Appeal to Court from Assessments; Collection
5 Pending Appeal; Payment into Court; Refunds.--* * *

6 If a taxpayer has filed an appeal from an assessment, so long
7 as the appeal is pending before the board or before a court on
8 appeal from the determination of the board, as provided by
9 statute, the appeal will also be taken as an appeal by the
10 taxpayer on the subject property for any valuation for any
11 assessment subsequent to the filing of such appeal with the
12 board and prior to the determination of the appeal by the board
13 or the court. The board shall hold its hearings and make its
14 final determination of the subsequent years in question in the
15 same manner as for the year or years for which the original
16 appeal was filed. This provision shall be applicable to all
17 pending appeals as well as future appeals.

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