

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 21

Session of  
1983

---

INTRODUCED BY D. R. WRIGHT, COY, McCALL, F. E. TAYLOR AND  
BROUJOS, JANUARY 24, 1983

---

SENATOR CORMAN, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,  
SEPTEMBER 18, 1984

---

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," further providing for refunds for errors in  
23 assessments.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. Section 703.3 of the act of May 21, 1943  
27 (P.L.571, No.254), known as The Fourth to Eighth Class County

1 Assessment Law, added September 25, 1965 (P.L.550, No.284), is  
2 amended to read:

3 Section 703.3. Errors in Assessments and Refunds.--Whenever  
4 through mathematical or clerical error an assessment is made  
5 more [than fifty percent greater] than it should have been, and  
6 taxes are paid on such incorrect assessment, the board, upon  
7 discovery of such error and correction of the assessment [may  
8 order a refund to the date of the commencement of the error.]  
9 shall so inform the appropriate taxing district or districts,  
10 which shall make a refund to the taxpayer or taxpayers for a  
11 period not in excess of six years from the date of application  
12 for refund or discovery of such error by the board. Whenever <—  
13 ~~through any other error an assessment is made more than it~~  
14 ~~should have been and taxes are paid on such incorrect~~  
15 ~~assessment, the board, upon discovery of such error and~~  
16 ~~correction of the assessment shall so inform the appropriate~~  
17 ~~taxing district or districts, which shall make a refund to the~~  
18 ~~taxpayer or taxpayers for a period not in excess of three years~~  
19 ~~immediately preceding the application for refund or discovery of~~  
20 ~~such error by the board. Reassessment, with or without~~  
21 ~~application by the owner, as a decision of judgment based on the~~  
22 ~~method of assessment by the board, shall not constitute an error~~  
23 ~~under this section.~~

24 Section 2. This act shall apply to all errors on assessments  
25 discovered on or after January 1, 1981.

26 Section 3. This act shall take effect immediately.