

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 35

Session of
1985

INTRODUCED BY DeLUCA, FRYER, A. C. FOSTER, JR., SHOWERS,
SCHEETZ, RUDY, MACKOWSKI, GAMBLE, BROUJOS, WOZNIAK,
LIVENGOD, BELFANTI, JAROLIN, D. W. SNYDER AND DUFFY,
JANUARY 23, 1985

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
FEBRUARY 25, 1985

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," providing for refunds for errors in
11 assessments.

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

14 Section 1. The act of May 22, 1933 (P.L.853, No.155), known
15 as The General County Assessment Law, is amended by adding a
16 section to read:

17 Section 505.1. Errors in Assessments and Refunds.--Whenever
18 through mathematical or clerical error an assessment is made
19 more than it should have been, and taxes are paid on such
20 incorrect assessment, the county commissioners, acting as a
21 board of revision of taxes, or the board for the assessment and

1 revision of taxes, upon discovery of such error and correction
2 of the assessment shall so inform the appropriate taxing
3 district or districts, which shall make a refund to the taxpayer
4 or taxpayers for the period of the error or six years, whichever
5 is less, from the date of application for refund or discovery of
6 such error by the board. Whenever through any other error an <—
7 assessment is made more than it should have been and taxes are
8 paid on such incorrect assessment, the board, upon discovery of
9 such error and correction of the assessment shall so inform the
10 appropriate taxing district or districts. Reassessment, with or
11 without application by the owner, as a decision of judgment
12 based on the method of assessment by the board, shall not
13 constitute an error under this section.

14 Section 2. This act shall apply to all errors on assessments
15 discovered on or after January 1, 1985.

16 Section 3. This act shall take effect immediately.