

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 252 Session of
1989

INTRODUCED BY HESS, JANUARY 24, 1989

REFERRED TO EDUCATION, JANUARY 24, 1989

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," further providing for property tax
6 assessment in certain school districts.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Section 677.1 of the act of March 10, 1949
10 (P.L.30, No.14), known as the Public School Code of 1949,
11 amended July 22, 1970 (P.L.555, No.191), is amended to read:

12 Section 677.1. Additions and Revisions to Duplicates.--
13 Whenever in second, third and fourth class school districts
14 there is any construction of a building or buildings not
15 otherwise exempt as a dwelling[, after September first of any
16 year] and such building is not included in the tax duplicate of
17 the school district, the authority responsible for assessments
18 in the city, borough, township or county shall, upon the request
19 of the board of school directors, direct the assessor in the

1 district to inspect and reassess, subject to the right of appeal
2 and adjustment provided by the act of Assembly under which
3 assessments are made, all taxable property in the district to
4 which major improvements have been made [after September first,]
5 and to give notice of such reassessments within ten days to the
6 authority responsible for assessments, the school district and
7 the property owner. Such property shall then be added to the
8 duplicate, and shall be taxable for school purposes at the
9 reassessed valuation for that proportionate part of the fiscal
10 year of the school district remaining after the property was
11 improved. Any improvement made during the month shall be
12 computed as having been made on the first of the month. A
13 certified copy of the additions or revisions to the duplicate
14 shall be furnished by the board of school directors to the tax
15 collector for the district, and within ten days thereafter the
16 tax collector shall notify the owner of the property of the
17 taxes due the school district.

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