

RELATED TO TAXATION; UNIFORM ASSESSMENT IN CITIES OF THE SECOND CLASS A
Act of Apr. 26, 1935, P.L. 90, No. 39

Cl. 11

AN ACT

To promote uniformity in the assessment and taxation of properties and persons within the territorial limits of cities of the second class A, by providing that city and school taxes within such territorial limits shall be assessed, levied, and collected upon the basis of the assessments for taxation for county purposes; and requiring the furnishing of tax duplicates by the county taxing authorities to such cities and to school districts coterminous therewith; abolishing the department of assessors in cities of the second class A; consolidating tax statements covering city, school, county, and poor taxes therein, and making uniform the time for levy and collection of said taxes respectively, and regulating the discounts therefrom and penalties thereon.

Section 1. Be it enacted, &c., That all city taxes in cities of the second class A to be assessed, levied, and collected for the year one thousand nine hundred and thirty-six and subsequent years, shall be based upon the assessment of properties and persons made for said years for taxation for county purposes. It shall be the duty of the proper county taxing authorities to furnish annually to said cities and to the school districts, coterminous therewith, a properly certified duplicate of the last adjusted valuation of all properties and persons taxable for county purposes within the territorial limits of said cities, excepting only such assessments of intangible personal property as shall not be subject to the payment of city or school taxes.

Section 2. From and after the first day of January, one thousand nine hundred and thirty-six the department of assessors in cities of the second class A shall be abolished.

Section 3. From and after January first, one thousand nine hundred and thirty-seven the proper authorities of each city of the second class A, and of the school district, and poor district, within or coextensive therewith or having territory therein, charged with the levying of taxes within the territorial limits of cities of the second class A, shall annually levy their respective taxes and cause the same to be collected at the same time or times as required by existing law for the levy and collection of county taxes in such cities: Provided, however, That all taxables shall have the right to make payment of all such taxes by installment payments thereon, as provided under existing law.

Section 4. (4 repealed Dec. 13, 1982, P.L.1201, No.275)

Section 5. (5 repealed Dec. 13, 1982, P.L.1201, No.275)

Section 6. All acts or parts of acts, general, local, or special, inconsistent herewith are hereby repealed.