

RELATED TO TAXATION - UNIFORMITY OF ASSESSMENT IN SECOND CLASS CITIES

Act of Jun. 15, 1939, P.L. 346, No. 203

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 by providing that city taxes within such territorial limits shall be assessed, levied and collected upon the basis of the county assessments; imposing duties on county assessing authorities; abolishing the department of assessors in cities of the second class and transferring certain property to county taxing authorities.

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

Section 1. All city taxes in cities of the second class to be levied and assessed for the year one thousand nine hundred and forty-three and subsequent years, shall be levied and assessed on the real estate and personal property as contained in the assessments made for county tax purposes for said year. It shall be the duty of the proper county assessing authorities to assess all property in cities of the second class, whether real or personal, taxable under any general, special or local law for city purposes, to designate real property or parts thereof or property thereon not taxable for city purposes and to classify all real property in such cities in such manner and upon such testimony as may be adduced before them so as to distinguish between the buildings on land and the land exclusive of the buildings. It shall be the further duty of such county taxing authorities to furnish annually, on or before the first day of November, to the city controller of said cities and to the board of school directors of the school districts coterminous therewith, a properly certified duplicate of the then existing adjusted valuation of all property taxable for county purposes and for city 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. Said certification shall not affect the validity of appeals filed either with the county assessing authorities or with the court, pursuant to the act, approved the twenty-first day of June, one thousand nine hundred and thirty-nine (Pamphlet Laws, six hundred twenty-six), and amendments thereto, and if any assessment shall be reduced as a result of such appeal, an exoneration for the proper amount to equalize such reduction shall be granted by the taxing authorities, if the taxes based upon such assessment have not been paid, and if the taxes based upon such assessment have been paid, the excess taxes collected shall be refunded by the taxing authorities to the person having made such payment. Such refunds shall be made within thirty (30) days after the taxing authorities have been notified of the reduction made in the assessment by the Board of Property Assessment, Appeals and

Review, or by the court.

(1 amended May 26, 1943, P.L.627, No.274)

Section 2. The department of assessors in cities of the second class is hereby abolished as of the first day of January, one thousand nine hundred and forty-two, and all books, records, maps and plans in its possession shall be turned over and delivered to the county taxing authorities for their use.