
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 361

Session of
1975

INTRODUCED BY MESSRS. M. E. MILLER, JR., HASKELL, LEVI AND
MOEHLMANN, FEBRUARY 10, 1975

SENATOR MURPHY, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,
JUNE 1, 1976

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 the levying of taxes following
11 a county-wide reassessment of real property.

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

14 Section 1. Section 402, act of May 22, 1933 (P.L.853,
15 No.155), known as "The General County Assessment Law," amended
16 May 16, 1939 (P.L.143, No.74), is amended to read:

17 Section 402. Valuation of Property.--It shall be the duty of
18 the several elected and appointed assessors, and, in townships
19 of the first class, of the assessors, assistant township
20 assessors and assistant triennial assessors, to assess, rate and
21 value all objects of taxation, whether for county, city,

1 township, town, school, institution district, poor or borough
2 purposes, according to the actual value thereof, and at such
3 rates and prices for which the same would separately bona fide
4 sell. In arriving at such value the price at which any property
5 may actually have been sold shall be considered but shall not be
6 controlling. Instead such selling price, estimated or actual,
7 shall be subject to revision by increase or decrease to
8 accomplish equalization with other similar property within the
9 taxing district. ~~NO EXCEPT IN COUNTIES OF THE FIRST CLASS, NO~~ <—
10 political subdivision shall levy real estate taxes on a county-
11 wide revised assessment of real property until it has been
12 completed for the entire county.

13 Section 2. This act shall take effect immediately.