

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1870 Session of
1979

INTRODUCED BY FISCHER AND STAIRS, OCTOBER 17, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 17, 1979

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employes; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," changing provisions relating to exemptions from
23 per capita taxes.

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

26 Section 1. Subsection (d) of section 202, act of May 21,
27 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class
28 County Assessment Law," amended December 13, 1974 (P.L.940,

1 No.309), is amended to read:

2 Section 202. Exemptions from Taxation.--* * *

3 (d) Each county, city, borough, incorporated town, township
4 and school district may, by ordinance or resolution, exempt any
5 person whose total income from all sources is less than three
6 thousand two hundred dollars (\$3,200), per annum from its [per
7 capita or similar head tax,] occupation tax and occupational
8 privilege tax, or any portion thereof and shall exempt any
9 person whose total income from all sources, excluding social
10 security benefits, is less than three thousand two hundred
11 dollars (\$3,200) per annum from its per capital or similar head
12 tax. Each taxing authority may adopt regulations for the
13 processing of claims for the exemption.

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