

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2175

Session of
1978

INTRODUCED BY MESSRS. STUBAN, ARMSTRONG, THOMAS, HELFRICK AND
WAGNER, MARCH 15, 1978

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF
REPRESENTATIVES, AS AMENDED, SEPTEMBER 26, 1978

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 employees; 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," authorizing certain political subdivisions to
23 choose certain valuations.

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

26 Section 1. The act of May 21, 1943 (P.L.571, No.254), known
27 as "The Fourth to Eighth Class County Assessment Law," is
28 amended by adding a section to read:

1 Section 703.4. Political Subdivisions Lying in More Than One
2 County; Occupational Assessments.--(a) Any political
3 subdivision lying in more than one county shall, for purposes of
4 levying an occupational assessment tax as authorized by the act
5 of December 31, 1965 (P.L.1257, No.511), known as "The Local Tax
6 Enabling Act," utilize the valuation of the county having the
7 lowest rate for each occupation, as included in the tax rolls
8 prepared in accordance with the provisions of this act.

9 (b) This section shall not be construed as requiring or
10 mandating a political subdivision to levy an occupational
11 assessment tax.

12 Section 2. This act shall take effect ~~in 60 days.~~ JULY 1,
13 1979.

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