

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1587 Session of
1979

INTRODUCED BY POTT, ITKIN, COWELL, CHESS, KERNICK AND McVERRY,
JUNE 28, 1979

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JUNE 29, 1979

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled
2 "An act providing for and regulating the assessment and
3 valuation of all subjects of taxation in counties of the
4 second class; creating and prescribing the powers and duties
5 of a Board of Property Assessment, Appeals and Review;
6 imposing duties on certain county and city officers;
7 abolishing the board for the assessment and revision of taxes
8 in such counties; and prescribing penalties," further
9 providing for refunds of taxes.

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

12 Section 1. Section 17, act of June 21, 1939 (P.L.626,
13 No.294), referred to as the Second Class County Assessment Law,
14 amended October 26, 1972 (P.L.1032, No.255), is amended to read:

15 Section 17. (a) No appeal taken from any assessments made
16 under this act shall affect the validity of any taxes assessed,
17 nor shall it prevent the collection of the taxes based upon the
18 assessment if such assessment shall thereafter be reduced, an
19 exoneration shall be granted for the proper amount to equalize
20 such reduction, if the taxes based upon such assessment have not
21 been paid, and if the taxes based upon such assessment have been

1 paid the excess taxes collected shall be refunded to the person
2 having made such payment. Such refunds except as provided in
3 subsection (b) shall be made within thirty (30) days after the
4 tax levying authorities have been notified by mail by the board
5 of the reduction made in the assessment by the board or by the
6 court and such refunds shall include interest at the legal rate
7 commencing one (1) year after the date of the receipt by the
8 tax-levying authorities of the mailed reduction notice from the
9 board, but in no event shall said statutory interest begin to
10 accrue prior to June 22, 1970. No such appeal shall operate to
11 relieve the appellant from liability for accrued interest and
12 penalties on any unpaid taxes based upon the assessment as
13 finally established.

14 (b) Refunds of less than one hundred dollars (\$100) may at
15 the option of tax-levying authorities, be made without the
16 necessity of any formal action.

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