

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 21

Session of
1983

INTRODUCED BY D. R. WRIGHT, COY, McCALL AND F. E. TAYLOR,
JANUARY 25, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 25, 1983

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," further providing for refunds for errors in
23 assessments.

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

26 Section 1. Section 703.3 of the act of May 21, 1943
27 (P.L.571, No.254), known as The Fourth to Eighth Class County
28 Assessment Law, added September 25, 1965 (P.L.550, No.284), is

1 amended to read:

2 Section 703.3. Errors in Assessments and Refunds.--Whenever
3 through error an assessment is made more [than fifty percent
4 greater] than it should have been, and taxes are paid on such
5 incorrect assessment, the board, upon discovery of such error
6 and correction of the assessment [may] shall order a refund to
7 the date of the commencement of the error.

8 Section 2. This act shall apply to all errors on assessments
9 discovered on or after January 1, 1981.

10 Section 3. This act shall take effect immediately.