

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 21

Session of
1983

INTRODUCED BY D. R. WRIGHT, COY, McCALL AND F. E. TAYLOR,
JANUARY 24, 1983

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, SEPTEMBER 20, 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

1 Assessment Law, added September 25, 1965 (P.L.550, No.284), is
2 amended to read:

3 Section 703.3. Errors in Assessments and Refunds.--Whenever
4 through MATHEMATICAL OR CLERICAL error an assessment is made <—
5 more [than fifty percent greater] than it should have been, and
6 taxes are paid on such incorrect assessment, the board, upon
7 discovery of such error and correction of the assessment [may] <—
8 ~~shall~~ order a refund to the date of the commencement of the
9 error.] SHALL SO INFORM THE APPROPRIATE TAXING DISTRICT OR <—
10 DISTRICTS, WHICH SHALL MAKE A REFUND TO THE TAXPAYER OR
11 TAXPAYERS FOR A PERIOD NOT IN EXCESS OF SIX YEARS FROM THE DATE
12 OF APPLICATION FOR REFUND OR DISCOVERY OF SUCH ERROR BY THE
13 BOARD. WHENEVER THROUGH ANY OTHER ERROR AN ASSESSMENT IS MADE
14 MORE THAN IT SHOULD HAVE BEEN AND TAXES ARE PAID ON SUCH
15 INCORRECT ASSESSMENT, THE BOARD, UPON DISCOVERY OF SUCH ERROR
16 AND CORRECTION OF THE ASSESSMENT SHALL SO INFORM THE APPROPRIATE
17 TAXING DISTRICT OR DISTRICTS, WHICH SHALL MAKE A REFUND TO THE
18 TAXPAYER OR TAXPAYERS FOR A PERIOD NOT IN EXCESS OF THREE YEARS
19 IMMEDIATELY PRECEDING THE APPLICATION FOR REFUND OR DISCOVERY OF
20 SUCH ERROR BY THE BOARD. REASSESSMENT, WITH OR WITHOUT
21 APPLICATION BY THE OWNER, AS A DECISION OF JUDGMENT BASED ON THE
22 METHOD OF ASSESSMENT BY THE BOARD, SHALL NOT CONSTITUTE AN ERROR
23 UNDER THIS SECTION.

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

26 Section 3. This act shall take effect immediately.