

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 824 Session of
2003

INTRODUCED BY O'PAKE, KUKOVICH, SCHWARTZ, COSTA, TARTAGLIONE,
MOWERY, KITCHEN, THOMPSON, STOUT AND KASUNIC, JUNE 24, 2003

REFERRED TO FINANCE, JUNE 24, 2003

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,
2 as amended, "An act creating in counties of the second A and
3 third class a board for the assessment and revision of taxes;
4 providing for the appointment of the members of such board by
5 the county commissioners; providing for their salaries,
6 payable by the county; abolishing existing boards; defining
7 the powers and duties of such board; regulating the
8 assessment of persons, property, and occupations for county,
9 borough, town, township, school, and poor purposes;
10 authorizing the appointment of subordinate assessors, a
11 solicitor, engineers, and clerks; providing for their
12 compensation, payable by such counties; abolishing the office
13 of ward, borough, and township assessors, so far as the
14 making of assessments and valuations for taxation is
15 concerned; and providing for the acceptance of this act by
16 cities," providing for applicability of exemptions upon
17 certain interim assessments.

18 The General Assembly of the Commonwealth of Pennsylvania
19 hereby enacts as follows:

20 Section 1. The act of June 26, 1931 (P.L.1379, No.348),
21 referred to as the Third Class County Assessment Board Law, is
22 amended by adding a section to read:

23 Section 8.6. Notwithstanding any other provision of law, an
24 exemption for new construction or improvements to property shall
25 have the same effective date as the interim assessment.

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