

No. 187

AN ACT

HB 1841

Amending the act of August 9, 1955 (P.L.323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," further regulating the valuation and assessment of dwellings.

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

Section 1. Section 1770.1, act of August 9, 1955 (P.L.323), known as "The County Code," amended October 19, 1967 (P.L.448), is amended to read:

Section 1770.1. Additions and Revisions to Duplicates.—Whenever in any county there is any construction of a building or buildings *not otherwise exempt as a dwelling* after January first of any year, and such building is not included in the tax duplicate of the county, the authority responsible for assessments in the county shall, upon the request of the board of county commissioners, cause to be inspected and reassessed, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the county to which major improvements have been made after January first, and to give notice of such reassessments within ten days to the authority responsible for assessments, the county commissioners and the property owner [**Provided, That in the case of new construction of single and multiple dwellings for residential purposes, no increased valuation or assessment shall be made when new construction of single and multiple dwellings for residential purposes occur until there has been a conveyance to a bona fide purchaser or the premises have been occupied, whichever is the earlier to occur. In no event shall such postponement of increased valuation or assessment extend beyond the date on which the next annual tax duplicate is completed. In the period between the preparation of a duplicate of the assessment of county taxes and the completion of the next annual tax duplicate, reassessment of newly constructed multiple dwellings which have been conveyed to bona fide purchasers or which have been occupied, may be made not oftener than twice, at times designated by the authority responsible for assessments in the county. The assessment of any multiple dwelling because of occupancy shall be upon such proportion which the occupied portion of the multiple dwelling bears to the entire multiple dwelling at the time of the reassessment**]. Such property shall then be added to the duplicate and shall be taxable for county purposes at the reassessed valuation for that proportionate part of the fiscal year of the county remaining after the property was improved. Any improvement made during the month shall be computed as having been made on the first of the month. A certified copy of the additions

or revisions to the duplicate shall be furnished by the board of county commissioners to the proper tax collector for the county and, within ten days thereafter, the tax collector shall notify the owner of the property of the taxes due the county.

Whenever an assessment is made for a portion of a year as above provided, the same shall be added to the duplicate of the following or succeeding year unless the value of the improvements has already been included in said duplicate.

Section 2. This act shall take effect immediately.

APPROVED—The 22nd day of July, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 187.



Joseph P. Kelley
Secretary of the Commonwealth.