

No. 1984-166

## AN ACT

HB 21

Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," further providing for refunds for errors in assessments.

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

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

Section 703.3. Errors in Assessments and Refunds.—Whenever through *mathematical or clerical* error an assessment is made more **[than fifty percent greater]** than it should have been, and taxes are paid on such incorrect assessment, the board, upon discovery of such error and correction of the assessment **[may order a refund to the date of the commencement of the error.]** *shall so inform the appropriate taxing district or districts, which shall make a refund to the taxpayer or taxpayers for a period not in excess of six years from the date of application for refund or discovery of such error by the board.*

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

Section 3. This act shall take effect immediately.

APPROVED—The 11th day of October, A. D. 1984.

DICK THORNBURGH