

## No. 138

## AN ACT

## SB 1320

Amending the act of June 21, 1939 (P.L.626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," providing for interest on refunds and harmonizing language.

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

Section 1. Section 17, act of June 21, 1939 (P.L.626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," amended May 21, 1943 (P.L.510) and May 26, 1943 (P.L.625), is amended to read:

Section 17. No appeal taken from any [such] assessments *made under this act* shall affect the validity of any taxes assessed, *nor shall it prevent the collection of the taxes based upon the assessment* if such assessment shall thereafter be reduced, an exoneration shall be granted for the proper amount to equalize such reduction, if the taxes based upon such assessment have not been paid, and if the taxes based upon such assessment have been paid the excess taxes collected shall be refunded to the person having made such payment. Such refunds shall be made within thirty (30) days after the tax levying authorities have been notified by mail of the reduction made in the assessment by the board or by the court *and such refunds shall include interest at the legal rate commencing one (1) year after the date of the payment. No such appeal shall operate to relieve the appellant from liability for accrued interest and penalties on any unpaid taxes based upon the assessment as finally established.*

Section 2. This act shall take effect immediately and shall apply to all refunds made hereafter.

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

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly  
No. 138.

A handwritten signature in cursive script, reading "Louis L. Kelly, Jr.", written in black ink.

*Secretary of the Commonwealth.*