

No. 190

AN ACT

HB 1845

Amending the act of May 1, 1933 (P.L.103), entitled "An act concerning townships of the second class; and amending, revising, consolidating and changing the law 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 905.1, act of May 1, 1933 (P.L.103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P.L.1481), and amended October 9, 1967 (P.L.357), is amended to read:

Section 905.1. Additions and Revisions to Duplicates.—Whenever in any township, there is any construction of a building or buildings *not otherwise exempt as a dwelling* after January first of any year and the building is not included in the tax duplicate of the township, the authority responsible for assessments in the township shall, upon the request of the township supervisors, direct the assessor in the township to inspect and reassess, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the township to which major improvements have been made after January first of any year and to give notice of such reassessments within ten days to the authority responsible for assessments, the township 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 occurs 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 township 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 township. 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.**] The property shall then be added to the duplicate and shall be taxable for township purposes at the reassessed valuation for that proportionate part of the fiscal year of the township 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 township supervisors to the township tax collector, together with their warrant for collection of the same, and within ten days thereafter, the township tax collector shall notify the owner of the property of the taxes due the township.

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.

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. 190.



Joseph P. Kelley
Secretary of the Commonwealth.