

No. 1980-210

AN ACT

HB 1587

Amending the act of June 21, 1939 (P.L.626, No.294), 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," further providing for refunds of taxes.

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

Section 1. Section 17, act of June 21, 1939 (P.L.626, No.294), referred to as the Second Class County Assessment Law, amended October 26, 1972 (P.L.1032, No.255), is amended to read:

Section 17. *(a)* No appeal taken from any 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 *except as provided in subsection (b)* shall be made within thirty (30) days after the tax levying authorities have been notified by mail by the board 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 receipt by the tax-levying authorities of the mailed reduction notice from the board, but in no event shall said statutory interest begin to accrue prior to June 22, 1970. 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.

(b) Refunds of county taxes of less than one hundred dollars (\$100) may at the option of tax-levying authorities, be made without the necessity of any formal action by the board of county commissioners on individual refunds.

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

APPROVED—The 10th day of December, A. D. 1980.

DICK THORNBURGH