

**Local Government Commission
Disposition Table (Table 2)
Act 93 of 2010
The Consolidated County Assessment Law
Updated 07/18/2011**

OLD SECTION 3rd Class County Assessment Bd. Law	RELATED NEW SECTION Consolidated County Assessment Law	COMMENTS
§1 Appointment by county commissioners; salaries; termination of certain offices. 72 P.S. §5342	§8851, §8853	<i>Substantive amendment by the Senate.</i> See Derivation Table 1 & Commentary.
§1.1 Definitions. 72 P.S. §5342.1	§8802	<i>Substantive change.</i> See Derivation Table 1 & Commentary.
§2 Appointment of solicitor; salary. 72 P.S. §5343	§8833	See Derivation Table 1 & Commentary.
§3 Assessments, listing, valuations and exemptions for tax purposes; land subject to restrictive covenant. 72 P.S. §5344	§8841	<i>Updated language.</i> See Derivation Table 1 & Commentary.
§4 Assessment districts; subordinate assessors; engineer and clerks. 72 P.S. §5345	§8851, §8832	<i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.
§5 Rules and regulations. 72 P.S. §5346	§8832, §8852	See Derivation Table 1 & Commentary.
§6 Powers and duties of assessors; penalty; fifth class county advancing to third class. 72 P.S. §5347	-----	Obsolete.
§6.1 Changing assessed valuation. 72 P.S. §5347.1	§8817	<i>Updated language.</i> See Derivation Table 1 & Commentary.

<p>§7 Revision of assessments and valuations by board; assessment roll; exemption. 72 P.S. §5348</p>	<p>§8801, §8811, §8841, §8842</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p> <p>The provisions contained in Act 167 of 2006 (valuation of property used for wind energy generation) have been added to Act 93.</p> <p>This section preserves the anti-windfall provisions for school districts defined in section 327 of Act 1, Special Session 1, 2006. See Derivation Table 1 and Commentary.</p>
<p>§7.1 Spot reassessment. 72 P.S. §5348.1</p>	<p>§8843</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§7.2 Review of proposed assessments with property owners; correction of errors. 72 P.S. §5348.2</p>	<p>§8848</p>	<p><i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§8 Inspection of rolls; notices; appeals; correction of rolls; delivery of copies; certification of values; revision of assessments. 72 P.S. §5349</p>	<p>§8841, §8844, §8846, §8847, §8848</p>	<p><i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§8.1 Notice of changes given to taxing authorities. 72 P.S. §5349.1</p>	<p>§8846</p>	<p><i>Updated Language.</i> See Derivation Table 1 & Commentary.</p>
<p>§8.2 Change in property value; power to amend certification. 72 P.S. §5349.2</p>	<p>-----</p>	<p>Obsolete. (“great” floods)</p>
<p>§8.3 Catastrophic losses. 72 P.S. §5349.3</p>	<p>§8815</p>	<p><i>Updated language.</i> See Commentary.</p>
<p>§8.4 Assessment error; refund. 72 P.S. §5349.4</p>	<p>§8816</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>

§8.5 Application of assessment changed as result of appeal. 72 P.S. §5349.5	§8847	See Derivation Table 1 & Commentary.
§9 Appeals to court. 72 P.S. §5350	§8854	<i>Substantive change</i> and <i>updated language</i> . See Derivation Table 1 & Commentary.
§10 Repealed. 1949, May 26, P.L. 1848. 72 P.S. §5350a	-----	
§11 Service of notices; defects; hearing. 72 P.S. §5350b	§8845, §8848	See Derivation Table 1 & Commentary.
§12 Assessments to stand until next annual assessment. 72 P.S. §5350c	-----	Obsolete.
§13 Effect of appeal; exoneration. 72 P.S. §5350d	§8854	<i>Substantive change</i> and <i>updated language</i> . See Derivation Table 1 & Commentary.
§14 Statement of taxable property. 72 P.S. §5350e	-----	Obsolete. See Derivation Table 1.
§15 Taxes to be based on valuation. 72 P.S. §5350f	-----	Obsolete.
§16 Offices abolished. 72 P.S. §5350g	-----	Obsolete.
§17 Maps and surveys. 72 P.S. §5350h	§8834	<i>Updated language</i> . See Derivation Table 1 & Commentary.
§18 Appeals and interventions by corporate authorities. 72 P.S. §5350i	§8855	<i>Updated language</i> . See Commentary.
§19 Acceptance of act by cities; subsequent city assessments; appeals by city.	§8868	See Commentary.

72 P.S. §5350j		
§19.1 Dates mandatory. 72 P.S. §5350j.1	§8804	<i>Updated language. See Derivation Table 1 & Commentary.</i>
§19.2 Third class city; acceptance of Act; city employees'; pension or retirement. 72 P.S. §5350j.2	-----	Section 4. See Derivation Table 1 at §8868.
§20 Constitutionality. 72 P.S. §5350k	-----	
§21 Effective date.	-----	
§22 Repeals of former acts.	-----	
§23 Inconsistent acts.	-----	

<p style="text-align: center;">OLD SECTION 4th to 8th Class County Assessment Law</p>	<p style="text-align: center;">RELATED NEW SECTION Consolidated County Assessment Law</p>	<p style="text-align: center;">COMMENTS</p>
<p>§101 Short title. 72 P.S. § 5453.101</p>	<p style="text-align: center;">§8801</p>	<p>Act 167 of 2006 changed the formal short title to the “Fourth to Eighth Class and Selective County Assessment Law.” For purposes of this table, the law will be referred to as the 4th-8th Class County Assessment Law.</p>
<p>§102 Definitions. 72 P.S. §5453.102</p>	<p style="text-align: center;">§8802</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§103 Application of act. 72 P.S. §5453.103</p>	<p style="text-align: center;">§8801</p>	<p>Part of the language in this section is obsolete.</p> <p>Act 167 of 2006 added provisions in the 4th-8th Class County Assessment Law that are applicable to <u>all classes of counties</u> in the Commonwealth for purposes of valuing wind turbine generators, wind energy appliances and equipment, including towers and tower foundations, and the property on which such is situated. The contents of Act 167 have been added to Act 93.</p>
<p>§104 Optional use by cities. 72 P.S. §5453.104</p>	<p style="text-align: center;">§8868</p>	<p>See Commentary.</p>
<p>§105 Excluded provisions. 72 P.S. §5453.105</p>	<p style="text-align: center;">§8803</p>	<p>See Commentary.</p>
<p>§106 Saving clause construction. 72 P.S. §5453.106</p>	<p style="text-align: center;">-----</p>	
<p>§107 Dates mandatory. 72 P.S. §5453.107</p>	<p style="text-align: center;">§8804</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>

<p>§201 Subjects of taxation enumerated. 72 P.S. §5453.201</p>	<p>§8811, §8865 <i>See also</i> §8842</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary. The provisions contained in Act 142 of 2006 and Act 167 of 2006 have been added to Act 93.</p>
<p>§201.1 Limitation upon taxation. 72 P.S. §5453.201a</p>	<p>§8821</p>	<p><i>Updated language.</i> See Commentary.</p>
<p>§201.2 Limitation on rates of specific taxes. 72 P.S. 201b</p>	<p>§8866</p>	<p>See Commentary.</p>
<p>§201.3 Prohibition on certain levies. 72 P.S. §5453.201c</p>	<p>§8867</p>	<p>See Commentary.</p>
<p>§202 Exemptions from taxation. 72 P.S. §5453.202</p>	<p>§8811, §8812, §8865</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§203 Temporary tax exemption for residential construction. 72 P.S. §5453.203</p>	<p>§8813</p>	<p>See Commentary.</p>
<p>§204 Temporary assessment change for real estate subject to a sewer ban order. 72 P.S. §5453.204</p>	<p>§8814</p>	<p>See Commentary.</p>
<p>§301 Board membership. 72 P.S. §5453.301</p>	<p>§8851</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§302 Board, powers and duties; limitations. 72 P.S. §5453.302</p>	<p>§8851, §8852</p>	<p><i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§303 Counsel duties. 72 P.S. §5453.303</p>	<p>§8833</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§304 Expenses of board to be paid by county. 72 P.S. §5453.304</p>	<p>§8851</p>	<p>See Derivation Table 1 & Commentary.</p>

<p>§305 Organization of board meetings; action by majority. 72 P.S. §5453.305</p>	<p>§8851</p>	<p>See Derivation Table 1 & Commentary.</p>
<p>§306 Permanent records system. 72 P.S. §5453.306</p>	<p>§8834</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§307 Uniformity of permanent records system. 72 P.S. §5453.307</p>	<p>-----</p>	<p>Obsolete. See Derivation Table 1 & Commentary at §8834.</p>
<p>§401 Chief assessor; appointment; compensation. 72 P.S. §5453.401</p>	<p>§8831</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§402 Assistant assessors and other employees; appointment; compensation. 72 P.S. §5453.402</p>	<p>§8832</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§403 Duties of chief assessor. 72 P.S. §5453.403</p>	<p>§8831</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§404 Duties of assistant assessors and other employees. 72 P.S. §5453.404</p>	<p>§8832</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§405 Oath of office. 72 P.S. §5453.405</p>	<p>-----</p>	<p>Omitted</p>
<p>§501 Election; term of office. 72 P.S. §5453.501</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§502 Oath of assessor. 72 P.S. §5453.502</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§503 Vacancies in office of assessor. 72 P.S. §5453.503</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>

<p>§504 Penalty on assessor for failure to perform duty. 72 P.S. §5453.504</p>	-----	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§505 Compensation of assessor. 72 P.S. §5453.505</p>	-----	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§506 Duties of assessor. 72 P.S. §5453.506</p>	-----	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§601 Preparation of assessment roll. 72 P.S. §5453.601</p>	§8841, §8865	<p><i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§602 Valuation of persons and property. 72 P.S. §5453.602</p>	§8801, §8811, §8823, §8842	<p><i>Substantive change, in part.</i> See Derivation Table 1 & Commentary.</p> <p>The provisions contained in Act 167 of 2006 (valuation of property used for wind energy generation) have been added to Act 93.</p> <p>This section preserves the anti-windfall provisions for school districts defined in section 327 of Act 1, Special Session 1, 2006. See Derivation Table 1 and Commentary.</p>
<p>§602.1 Changes in valuation. 72 P.S. §5453.602a</p>	§8817	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§602.2 Abstracts of building permits and information on improvements to be furnished board. 72 P.S. §5453.602b</p>	§8861	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§602.3 Valuation of mobilehomes or house trailers. 72 P.S. §5453.602c</p>	§8821	<p><i>Updated language.</i> See Commentary.</p>
<p>§602.4 Valuation of real property used for...wind energy generation.</p>	§8801, §8811, §8842	<p>See Derivation Table 1 & Commentary. NOTE: Section 10 of Act 167 of 2007 is in Section 5 of Act 93.</p>

<p>§603 Form of assessment roll. 72 P.S. §5453.603</p>	<p>§8841</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§604 Assessment roll to be open for public inspection. 72 P.S. §5453.604</p>	<p>-----</p>	<p>Obsolete. See Derivation Table 1 and Commentary at §8841.</p>
<p>§605 Recorder of deeds to furnish record of conveyances; compensation. 72 P.S. §5453.605</p>	<p>§8862</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§605.1 Grantees of real property to register deed with chief assessor. 72 P.S. §5453.605a</p>		<p>Deleted.</p>
<p>§605.2 Report to assessors of mobile homes or house trailers. 72 P.S. §5453.605b</p>	<p>§8821</p>	<p><i>Updated language.</i> See Commentary.</p>
<p>§606 Persons acquiring unseated lands to furnish statement to the board. 72 P.S. §5453.606</p>	<p>-----</p>	<p>Obsolete. No longer make distinction between seated and unseated lands for assessment purposes.</p>
<p>§607 Assessment of unseated lands. 72 P.S. §5453.607</p>	<p>-----</p>	<p>See note above.</p>
<p>§608 Assessment of lands divided by county lines. 72 P.S. §5453.608</p>	<p>§8818</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§609 Assessment of lands divided by township lines. 72 P.S. §5453.609</p>	<p>§8818</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§610 Assessment where township line passes through mansion house. 72 P.S. §5453.610</p>	<p>§8818</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>

<p>§611 Assessment where lands are divided by boundary between cities, boroughs or cities and boroughs. 72 P.S. §5453.611</p>	<p>§8818</p>	<p><i>Updated language and substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§612 Assessment of coal underlying lands divided by county, township or borough lines. 72 P.S. §5453.612</p>	<p>§8818</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§613 Assessment for county and county institution district purposes where lands in one county are annexed to a borough in another county. 72 P.S. §5453.613</p>	<p>§8822</p>	<p><i>Updated language.</i> See Commentary.</p>
<p>§614 Assessment for borough and school purposes where lands in one county are annexed to a borough in another county. 72 P.S. §5453.614</p>	<p>§8822</p>	<p><i>Updated language.</i> See Commentary.</p>
<p>§615 Assessment of property of decedents' estates. 72 P.S. §5453.615</p>	<p>§8863</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§616 Separate assessment of coal and surface. 72 P.S. §5453.616</p>	<p>§8819</p>	<p>See Commentary.</p>
<p>§617 Assessing real estate subject to ground rent, dower or mortgage. 72 P.S. §5453.617</p>	<p>§8820</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§617.1 Mobilehomes and house trailers to be assessed in name of owner. 72 P.S. §5453.617a</p>	<p>§8821</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>

<p>§618 Assessment of personal property. 72 P.S. §5453.618</p>	<p>§8864</p>	<p><i>Updated language.</i></p>
<p>§701 Appeal notices. 72 P.S. §5453.701</p>	<p>§8841, §8844, §8848</p>	<p><i>Substantive change and updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§702 Appeal hearings. 72 P.S. §5453.702</p>	<p>§8815, §8844, §8848</p>	<p><i>Substantive change and updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§702.1 Assessment and appeals first year permanent record system in effect. 72 P.S. §5453.702a</p>	<p>-----</p>	<p>Obsolete.</p>
<p>§703 Correction of assessment roll; preparation of duplicates. 72 P.S. §5453.703</p>	<p>§8844</p>	<p><i>Substantive change and updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§703.1 Notice of changes given to taxing authorities. 72 P.S. §5453.703a</p>	<p>§8846</p>	<p><i>Updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§703.2 Duplicates for political subdivisions lying in more than one county; choice of assessment ratio. 72 P.S. §5453.703b</p>	<p>§8822</p>	<p><i>Updated language. See Commentary.</i></p>
<p>§703.3 Errors in assessments and refunds. 72 P.S. §5453.703c</p>	<p>§8816</p>	<p><i>Substantive change. See Derivation Table 1 & Commentary.</i></p>
<p>§704 Appeal to court from order of board; collection pending; appeal; payment into court. 72 P.S. §5453.704</p>	<p>§8854</p>	<p><i>Substantive change and updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§705 Appeals from court of common pleas. 72 P.S. §5453.705</p>	<p>§8854</p>	<p><i>Substantive change and updated language. See Derivation Table 1 & Commentary.</i></p>

§706 Appeals by municipalities. 72 P.S. §5453.706	§8855	<i>Updated language. See Commentary.</i>
§801 Repeals.	-----	
§802 Inconsistent acts.	-----	
§803 Effective date.	-----	

OLD SECTION County Code	<i>RELATED NEW SECTION</i> Consolidated County Assessment Law	<i>COMMENTS</i>
§1770.3 Appointment of auxiliary board assessment appeals. 16 P.S. 1770.3	§8852, §8853	<i>Substantive change and updated language. See Derivation Table 1 & Commentary. Substantive amendment by the Senate.</i>
§1770.9 Prohibiting the assessment of signs and sign structures	§8811	Act 142 of 2006 added §1770.9 of the County Code prohibits a sign or sign structure primarily used to support or display a sign from being assessed as real property regardless of whether it is affixed to the property. Act 38 of 2007 amended the Second Class County Code in a like manner.

<p style="text-align: center;">OLD SECTION General County Assessment Law</p>	<p style="text-align: center;">RELATED NEW SECTION Consolidated County Assessment Law</p>	<p style="text-align: center;">COMMENTS</p>
<p>§101 Short title; effective date. 72 P.S. §5020-101</p>	<p style="text-align: center;">§8801</p>	
<p>§102 Definitions. 72 P.S. §5020-102</p>	<p style="text-align: center;">§8802</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§103 Excluded provisions. 72 P.S. §5020-103</p>	<p style="text-align: center;">§8803</p>	<p>See Commentary.</p>
<p>§104 Application of act. 72 P.S. §5020-104</p>	<p style="text-align: center;">§8801</p>	<p>See Commentary.</p>
<p>§105 Saving clause; construction. 72 P.S. §5020-105</p>	<p style="text-align: center;">-----</p>	
<p>§106 Constitutional construction. 72 P.S. §5020-106</p>	<p style="text-align: center;">-----</p>	
<p>§201 Subjects of taxation enumerated. 72 P.S. §5020-201</p>	<p style="text-align: center;">§8811, §8865</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§202 Occupation tax in counties of the second class and third class abolished; optional in other counties. 72 P.S. §5020-202</p>	<p style="text-align: center;">§8865</p>	<p>Partially obsolete. <i>Substantive change</i> and <i>updated language</i>. See Derivation Table 1 & Commentary.</p>
<p>§203 Repealed. 1965, Dec. 22, P.L. 1143, No. 440, §1. 72 P.S. §5020-203</p>	<p style="text-align: center;">-----</p>	
<p>§203.1 Limitation upon taxation. 72 P.S. §5020-203.1</p>	<p style="text-align: center;">§8821</p>	<p><i>Updated language.</i> See Commentary.</p>

<p>§203.2 Limitation on rates of specific taxes. 72 P.S. §5020-203.2</p>	<p>§8866</p>	<p>See Commentary.</p>
<p>§203.3 Prohibition on certain levies. 72 P.S. §5020-203.3</p>	<p>§8867</p>	<p>See Commentary.</p>
<p>§204 Exemptions from taxation. 72 P.S. §5020-204</p>	<p>§8812, §8865</p>	<p><i>Substantive change.</i> See Derivation Table 1 and Commentary.</p>
<p>§205 Temporary tax exemption for residential construction. 72 P.S. §5020-205</p>	<p>§8813</p>	<p>See Commentary.</p>
<p>§206 Temporary assessment change for real estate subject to a sewer connection ban order. 72 P.S. §5020-206</p>	<p>§8814</p>	<p>See Commentary.</p>
<p>§301 Election of assessors. 72 P.S. §5020-301</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§302 Oath of assessors. 72 P.S. §5020-302</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§303 Filing of assessor's oath. 72 P.S. §5020-303</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§304 Vacancies in the office of assessor. 72 P.S. §5020-304</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§305 Compensation of assessors except in first-class townships. 72 P.S. §5020-305</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§306. Compensation and expenses of assessors and assistants in first-class townships. 72 P.S. §5020-306</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>

<p>§307 Fixing amount of compensation and expenses in first class townships; payment. 72 P.S. §5020-307</p>	<p>-----</p>	<p><i>Substantive change.</i> Abolishes local assessors. See Derivation Table 1 §8832 & Commentary.</p>
<p>§308 Mileage. 72 P.S. §5020-308</p>	<p>§8831</p>	<p>Obsolete as regards mileage. See Derivation Table 1 & Commentary.</p>
<p>§309 Interpreters. 72 P.S. §5020-309</p>	<p>-----</p>	<p>See Derivation Table 1 & Commentary.</p>
<p>§310 Penalty for refusing to serve; exception. 72 P.S. §5020-310</p>	<p>See §8832</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p>
<p>§401 Issuing of precepts and return of assessments in triennial years. 72 P.S. §5020-401</p>	<p>-----</p>	<p>Obsolete.</p>
<p>§402 Valuation of property. 72 P.S. §5020-402</p>	<p>§8801, §8811, §8823, §8842</p>	<p><i>Substantive change.</i> See Derivation Table 1 & Commentary.</p> <p>The provisions contained in Act 167 of 2006 (valuation of property used for wind energy generation) have been added to Act 93.</p> <p>This section preserves the anti-windfall provisions for school districts defined in section 327 of Act 1, Special Session 1, 2006. See Derivation Table 1 and Commentary.</p>
<p>§402.1 Valuation of mobile homes or house trailers. 72 P.S. §5020-402.1</p>	<p>§8821</p>	<p><i>Updated language.</i> See Commentary.</p>
<p>§403 List of taxables. 72 P.S. §5020-403</p>	<p>§8865</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>

<p>§404 Assessment of persons in counties that do not levy occupation taxes. 72 P.S. §5020-404</p>	<p>§8865</p>	<p><i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§405 Return of exempt property. 72 P.S. §5020-405</p>	<p>§8841</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§406 Real estate omitted from triennial assessment. 72 P.S. §5020-406</p>	<p>-----</p>	<p>Obsolete.</p>
<p>§407 Conveyances; assessment; mobilehomes courts, owner, removal permits, penalty. 72 P.S. §5020-407</p>	<p>§8821, §8862</p>	<p><i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§408 Conveyances; charge, abstract; assessment. 72 P.S. §5020-408</p>	<p>-----</p>	<p>Obsolete.</p>
<p>§409 Persons acquiring unseated lands to furnish statement to county commissioners. 72 P.S. §5020-409</p>	<p>-----</p>	<p>Obsolete. No longer make distinction between seated and unseated lands for assessment purposes.</p>
<p>§410 Assessment of unseated lands. 72 P.S. §5020-410</p>	<p>-----</p>	<p>See above note.</p>
<p>§411 Assessment of seated lands divided by county lines. 72 P.S. §5020-411</p>	<p>§8818</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§412 Assessment of seated lands divided by township lines. 72 P.S. §5020-412</p>	<p>§8818</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§413 Assessment where township line passes through mansion house. 72 P.S. §5020-413</p>	<p>§8818</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>

<p>§414 Assessment of coal underlying lands divided by county, township or borough lines. 72 P.S. §5020-414</p>	<p>§8818</p>	<p><i>Updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§415 Separate assessment of coal and surface. 72 P.S. §5020-415</p>	<p>§8819</p>	<p>See Commentary.</p>
<p>§416 Assessing real estate subject to ground rent, dower, or mortgage. 72 P.S. §5020-416</p>	<p>§8820</p>	<p><i>Updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§417 Assessment of property of decedents' estates. 72 P.S. §5020-417</p>	<p>§8863</p>	<p><i>Updated language. See Derivation Table 1 & Commentary.</i></p>
<p>§418 Return of timber lands. 72 P.S. §5020-418</p>	<p>-----</p>	<p>Obsolete. See Derivation Table 1 & Commentary.</p>
<p>§419 Assessment of auxiliary forest reserves. 72 P.S. §5020-419</p>	<p>-----</p>	<p>Obsolete. See Derivation Table 1 & Commentary.</p>
<p>§420 Assessment for county and poor purposes where lands in one county are annexed to a borough in another county. 72 P.S. §5020-420</p>	<p>§8822</p>	<p><i>Updated language. See Commentary.</i></p>
<p>§421 Assessment for borough and school purposes where lands in one county are annexed to a borough in another county. 72 P.S. §5020-421</p>	<p>§8822</p>	<p><i>Updated language. See Commentary.</i></p>
<p>§422 Borough ward assessors to act as board. 72 P.S. §5020-422</p>	<p>-----</p>	<p>Obsolete.</p>

<p>§431 Issuing of precepts and return of assessments in inter-triennial years. 72 P.S. §5020-431</p>	-----	Obsolete.
<p>§432 Inter-triennial assessments. 72 P.S. §5020-432</p>	-----	Obsolete.
<p>§441 Persons removing into district; property transferred or omitted. 72 P.S. §5020-441</p>	§8841	See Derivation Table 1 & Commentary.
<p>§451 Penalty on assessors for failure to assess and for making incorrect assessments. 72 P.S. §5020-451</p>	See §8832	<i>Substantive change.</i> See Derivation Table 1 & Commentary.
<p>§452 Penalty on assessor for failure to perform duty. 72 P.S. §5020-452</p>	See §8832	<i>Substantive change.</i> See Derivation Table 1 & Commentary.
<p>§453 Penalty on county commissioners for failure to perform duty. 72 P.S. §5020-453</p>	See §8832	<i>Substantive change.</i> See Derivation Table 1 & Commentary.
<p>§501 Commissioners to constitute board of revision; oath. 72 P.S. §5020-501</p>	§8851	<i>Substantive change.</i> See Derivation Table 1 & Commentary.
<p>§502 Publication of statement showing aggregate assessments, et cetera. 72 P.S. §5020-502</p>	§8841	<i>Updated language.</i> See Derivation Table 1 & Commentary.
<p>§503 Revision at time of appeals. 72 P.S. §5020-503</p>	§8844	<i>Substantive change and updated language.</i> See Derivation Table 1 & Commentary.
<p>§504 Right of taxables to examine returns. 72 P.S. §5020-504</p>	-----	Obsolete. See Derivation Table 1 and Commentary at §8841.

<p>§505 Making revisions. 72 P.S. §5020-505</p>	<p>§8841, §8844</p>	<p><i>Substantive change</i> and <i>updated language</i>. See Derivation Table 1 & Commentary.</p>
<p>§505.1 Errors in assessments and refunds. 72 P.S. §5020-505.1</p>	<p>§8816</p>	<p><i>Substantive change</i>. See Derivation Table 1 & Commentary.</p>
<p>§506 Employment of assistants in counties of the fourth class. 72 P.S. §5020-506</p>	<p>§8832</p>	<p><i>Updated language</i>. See Derivation Table 1 & Commentary.</p>
<p>§507 Transcript of assessments, statement of rate, and day for appeal sent to assessors. 72 P.S. §5020-507</p>	<p>-----</p>	<p>Obsolete.</p>
<p>§508 Notice of assessment, rate, and appeal. 72 P.S. §5020-508</p>	<p>-----</p>	<p>Obsolete.</p>
<p>§509 Publication of notice of appeal. 72 P.S. §5020-509</p>	<p>§8841</p>	<p><i>Updated language</i>. See Derivation Table 1 & Commentary.</p>
<p>§510 Notice of appeals in inter-triennial years. 72 P.S. §5020-510</p>	<p>-----</p>	<p>Obsolete.</p>
<p>§511 Board of revision to hear and pass on appeals. 72 P.S. §5020-511</p>	<p>§8815, §8844, §8848</p>	<p><i>Substantive change</i> and <i>updated language</i>. See Derivation Table 1 & Commentary.</p>
<p>§512 Assessors to attend appeals. 72 P.S. §5020-512</p>	<p>-----</p>	<p>Regulations of board will provide for this.</p>
<p>§513 Place of holding appeals. 72 P.S. §5020-513</p>	<p>-----</p>	<p>Obsolete. Covered in §8844.</p>
<p>§514 Assessments regulated; duplicates. 72 P.S. §5020-514</p>	<p>§8844</p>	<p><i>Substantive change</i> and <i>updated language</i>. See Derivation Table 1 & Commentary.</p>

<p>§514.1 Notice of changes given to taxing authorities. 72 P.S. §5020-514.1</p>	<p>§8846</p>	<p><i>Updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§515 Duplicates to be furnished to school districts of the third and fourth classes. 72 P.S. §5020-515</p>	<p>-----</p>	<p>See Derivation Table 1 and Commentary at §8841.</p>
<p>§516 Duplicates to be furnished to townships of the first and second classes and boroughs. 72 P.S. §5020-516</p>	<p>-----</p>	<p>See Derivation Table 1 and Commentary at §8841.</p>
<p>§517 Hearing appeals subsequent to time fixed. 72 P.S. §5020-517</p>	<p>-----</p>	<p>Replaced by provision in §8844.</p>
<p>§518 Repealed. 1955, Dec 28, P.L. 917, §1. 72 P.S. §5020-518</p>	<p>-----</p>	
<p>§518.1 Appeal to court from assessments; collection pending appeal; payment into court; refunds. 72 P.S. §5020-518.1</p>	<p>§8854</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§518.2 Appeals to court. 72 P.S. §5020-518.2</p>	<p>§8854</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§519 Appeals to Supreme or Superior Courts. 72 P.S. §5020-519</p>	<p>§8854</p>	<p><i>Substantive change</i> and <i>updated language.</i> See Derivation Table 1 & Commentary.</p>
<p>§520 Appeals by municipalities. 72 P.S. §5020-520</p>	<p>§8855</p>	<p><i>Updated language.</i> See Commentary.</p>
<p>§601 Repealer. 72 P.S. §5020-601</p>	<p>-----</p>	

§602 Acts saved from repeal. 72 P.S. §5020-602	-----	
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