

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

## No. 1750

 Session of

INTRODUCED BY DiCARLO, BENNETT, YAHNER, COLE, SHUMAN,  
R. W. WILT, TURNER, CIMINI, E. H. SMITH, HOPKINS, NOYE,  
ANDERSON, HALVERSON, SCHEAFFER, HILL, BRANDT, MANMILLER,  
KISTLER, GRIECO, A. C. FOSTER JR., ENGLEHART, DeMEDIO,  
BRUNNER, SPENCER, HEPFORD, LETTERMAN, GLEASON, WHELAN, DORR,  
DeVERTER, L. E. SMITH AND DREIBELBIS, SEPTEMBER 24, 1975

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 24, 1975

## AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," further regulating the valuation or assessment  
23 of real estate subject to sewer abatement orders.

24 The General Assembly of the Commonwealth of Pennsylvania

25 hereby enacts as follows:

26 Section 1. The act of May 21, 1943 (P.L.571, No.254), known

1 as "The Fourth to Eighth Class County Assessment Law," is  
2 amended by adding a section to read:

3 Section 204. Temporary Assessment Change for Real Estate  
4 Subject to a Sewer Abatement Order.--When a department or agency  
5 of the Commonwealth or a municipality has ordered the abatement  
6 of real estate development because of a lack of adequate sewage  
7 treatment facilities, the real estate affected by the order  
8 shall be reassessed for the duration of the abatement. The  
9 reassessment shall be based on the best use of the land during  
10 the period of abatement.

11 Section 2. This act shall take effect immediately.