

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2170 Session of
1978

INTRODUCED BY GARZIA, MARCH 15, 1978

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 15, 1978

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 employes; 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 providing for changes in valuation.

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

25 Section 1. Section 602.1, act of May 21, 1943 (P.L.571,
26 No.254), known as "The Fourth to Eighth Class County Assessment
27 Law," amended July 31, 1968 (P.L.1033, No.313), is amended to
28 read:

1 Section 602.1. Changes in Valuation.--The board may change
2 the assessed valuation on real property when (i) a parcel of
3 land is divided and conveyed away in smaller parcels, or (ii)
4 when the economy of the county or any portion thereof has
5 depreciated or appreciated to such extent that real estate
6 values generally in that area are affected, and (iii) when
7 improvements are made to real property or existing improvements
8 are removed from real property or are destroyed.

9 The painting of a building or the normal regular repairs to a
10 building aggregating one thousand dollars (\$1000) or less in
11 value annually shall not be deemed cause for a change in
12 valuation.

13 The increase in the value of real property due to residential
14 construction shall not be deemed cause for a change in valuation
15 for a period of two years following completion of such
16 construction.

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