

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1856 Session of
1979

INTRODUCED BY SALVATORE, OCTOBER 17, 1979

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 17, 1979

AN ACT

1 Amending the act of December 1, 1977 (P.L.237, No.76), entitled
2 "An act authorizing local taxing authorities to provide for
3 tax exemption for certain deteriorated industrial, commercial
4 and other business property; providing for an exemption
5 schedule and establishing standards and qualifications,"
6 changing the procedures for obtaining exemptions.

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

9 Section 1. Subsection (a) of section 6, act of December 1,
10 1977 (P.L.237, No.76), known as the "Local Economic
11 Revitalization Tax Assistance Act," is amended to read:

12 Section 6. Procedure for obtaining exemption.

13 (a) Any person desiring tax exemption pursuant to ordinances
14 or resolutions adopted pursuant to this act, shall notify each
15 local taxing authority granting such exemption in writing on a
16 form provided by it submitted at the time he secures the
17 building permit or at the time he secures a statement of
18 occupancy, or if no building permit or statement of occupancy or
19 other notification of improvement is required, at the time he

1 commences or completes construction. A copy of the exemption
2 request shall be forwarded to the board of assessment and
3 revision of taxes or other appropriate assessment agency. The
4 assessment agency shall, after completion of the improvement,
5 assess separately the improvement and calculate the amounts of
6 the assessment eligible for tax exemption in accordance with the
7 limits established by the local taxing authorities and notify
8 the taxpayer and the local taxing authorities of the
9 reassessment and amounts of the assessment eligible for
10 exemption. Appeals from the reassessment and the amounts
11 eligible for the exemption may be taken by the taxpayer or the
12 local taxing authorities as provided by law.

13 * * *

14 Section 2. This act shall take effect immediately and shall
15 be retroactive to October 1, 1977.