

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2140 Session of
1980

INTRODUCED BY GOEBEL, JANUARY 22, 1980

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 22, 1980

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 regulating the valuation or assessment
23 of real estate subject to sewer connection ban orders.

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

26 Section 1. Section 204, act of May 21, 1943 (P.L.571,
27 No.254), known as "The Fourth to Eighth Class County Assessment
28 Law," added December 22, 1977 (P.L.347, No.103), is amended to

1 read:

2 Section 204. Temporary Assessment Change for Real Estate
3 Subject to a Sewer Connection Ban Order.--When a department or
4 agency of the Commonwealth or a municipality has ordered a sewer
5 connection ban because of a lack of adequate sewage treatment
6 facilities, the real estate affected by the order shall be
7 reassessed for the duration of the order or for [two] four
8 years, whichever is the shorter period of time. For the purposes
9 of this section, the phrase "affected by the order" shall be
10 defined as the application for a building permit and the denial
11 to the applicant of permission to proceed with the building or
12 construction because of a sewer ban order. The reassessment
13 shall be based on the best use of the land during the period of
14 the reassessment.

15 Section 2. For applications for reassessment pursuant to
16 section 204, as added by act of December 22, 1977 (P.L.347,
17 No.103), obtained on or before the effective date of this
18 amendatory act, the two year period shall be increased by two
19 additional years. All other applications for reassessment
20 received after the effective date of this amendatory act shall
21 be afforded a four year period of reassessment.

22 Section 3. This act shall take effect immediately.