

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1457 Session of
1985

INTRODUCED BY CIMINI, LETTERMAN, BIRMELIN, HALUSKA, DISTLER,
GODSHALL, ANGSTADT, COSLETT, STABACK, FOX, BUSH, DeLUCA,
TRELLO, J. TAYLOR AND HOWLETT, JUNE 19, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 19, 1985

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," further providing for temporary tax exemption
11 for improvements or additions to residential property.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 205 of the act of May 22, 1933 (P.L.853,
15 No.155), known as The General County Assessment Law, is amended
16 by adding a subsection to read:

17 Section 205. Temporary Tax Exemption for Residential
18 Construction.--* * *

19 (c) Improvements and additions to property used as homes or
20 residences which result in an increased assessment shall be
21 valued and reassessed: Provided, however, That for a period of
22 five years after the new assessment, the taxing authority shall

1 use the prior assessment as the basis for imposing taxes. If any
2 property reassessed and taxed under the provisions of this
3 subsection is sold within the five-year period, the tax deferred
4 by this subsection for the year in which the sale is made shall
5 be paid in full and collected at settlement. Thereafter, taxes
6 shall be based on the new assessment. In no case shall the buyer
7 or seller of the property be required to pay the taxes on the
8 increased assessment exempted by this subsection for the period
9 prior to the year of sale.

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