

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2403 Session of
1986

INTRODUCED BY GREENWOOD, FLICK, JOHNSON AND AFFLERBACH,
APRIL 21, 1986

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 21, 1986

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,
2 as amended, "An act creating in counties of the second A and
3 third class a board for the assessment and revision of taxes;
4 providing for the appointment of the members of such board by
5 the county commissioners; providing for their salaries,
6 payable by the county; abolishing existing boards; defining
7 the powers and duties of such board; regulating the
8 assessment of persons, property, and occupations for county,
9 borough, town, township, school, and poor purposes;
10 authorizing the appointment of subordinate assessors, a
11 solicitor, engineers, and clerks; providing for their
12 compensation, payable by such counties; abolishing the office
13 of ward, borough, and township assessors, so far as the
14 making of assessments and valuations for taxation is
15 concerned; and providing for the acceptance of this act by
16 cities," further providing for assessment of land with
17 restrictive covenant attached.

18 The General Assembly of the Commonwealth of Pennsylvania
19 hereby enacts as follows:

20 Section 1. Section 3(b) of the act of June 26, 1931
21 (P.L.1379, No.348), referred to as the Third Class County
22 Assessment Board Law, amended December 13, 1982 (P.L.1165,
23 No.269), is amended to read:

24 Section 3. * * *

25 (b) With reference to land that is subject to a restrictive

1 covenant under the provisions of the act of January 13, 1966
2 (1965 P.L.1292, No.515), entitled "An act enabling certain
3 counties of the Commonwealth to covenant with land owners for
4 preservation of land in farm, forest, water supply, or open
5 space uses," or that is subject to a restrictive covenant under
6 the provisions of any other law, deed or other document, the
7 board shall determine the actual value with the restrictive
8 covenant attached and the assessment shall be based thereon. The
9 board shall also determine the actual value without the
10 restrictive covenant and upon violation or removal of the
11 covenant the assessment shall be based thereon.

12 Section 2. This act shall take effect January 1, 1987.