

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1424 Session of
1999

INTRODUCED BY MAITLAND, FARGO, BUNT, CALTAGIRONE, CLARK, HARHAI,
HERSHEY, LAUGHLIN, NAILOR, PLATTS, ROBERTS, ROSS, RUBLEY,
SEYFERT, STERN, VANCE, YOUNGBLOOD, GODSHALL, HENNESSEY,
STEELMAN AND MAHER, MAY 4, 1999

SENATOR GERLACH, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,
JANUARY 25, 2000

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 employees; 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, for
23 issuance of a building permit and for information on
24 improvements; and increasing a penalty.

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

27 Section 1. Section 602.1 of the act of May 21, 1943

1 (P.L.571, No.254), known as The Fourth to Eighth Class County
2 Assessment Law, amended July 31, 1968 (P.L.1033, No.313), is
3 amended to read:

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

12 The painting of a building or the normal regular repairs to a
13 building aggregating [one thousand dollars (\$1000)] two thousand
14 five hundred dollars (\$2,500) or less in value annually shall
15 not be deemed cause for a change in valuation.

16 Section 2. Section 602.2 of the act, amended July 31, 1968
17 (P.L.1034, No.314), is amended to read:

18 Section 602.2. Abstracts of Building Permits and Information
19 on Improvements to be Furnished Board.--(a) The office issuing
20 building permits in every political subdivision of each county
21 shall keep a daily record, separate and apart from all other
22 records, of every building permit issued, which shall set forth
23 the following information: the date of issuance, the names and
24 addresses of the persons owning and a description sufficient to
25 identify the property for which the permit was issued, the
26 nature of the improvements and the amount in dollars in which
27 issued. On or before the first Monday of each month, such office
28 shall file the daily record in the office of the board of the
29 county in which it is located, together with a certificate of
30 the head of such office that its contents are correct. Such

1 office may charge and collect from each person to whom a
2 building permit is issued a sum of not more than [one dollar
3 (\$1.00)] ten dollars (\$10.00) which shall be in full
4 compensation for its services under the provisions of this act.

5 (b) Whenever any person makes improvements other than
6 painting of or normal regular repairs to a building aggregating
7 [one thousand dollars (\$1000) or less] more than two thousand
8 five hundred dollars (\$2,500) in value annually to any real
9 property in any political subdivision in the county and he is
10 not required to obtain a building permit therefor by any
11 political subdivision within thirty days of commencing the
12 improvements, he shall furnish the following information to the
13 board: the name and address of the person owning and a
14 description sufficient to identify the property involved, the
15 nature of the improvements made or to be made and the amount in
16 dollars of the value of the improvements.

17 Any person who wilfully fails to comply with the provisions
18 of this subsection, or who in furnishing such information
19 wilfully falsifies the same, shall, upon conviction thereof in a
20 summary proceeding, be sentenced to pay a fine of not more than
21 [fifty dollars (\$50.00)] two hundred fifty dollars (\$250.00).

22 (c) At least once every three months, the board shall
23 forward copies of such improvement records to the assessors of
24 the political subdivision in which such improvements are made or
25 contemplated. The assessors shall visit the site of the
26 improvements and secure any information the board requests,
27 which ~~{may include}~~ ~~shall include as a minimum~~ the description <—
28 and measurements, type of construction, degree of completion,
29 cost and probable value of the improvements.

30 Section 3. This act shall take effect in 60 days.