

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2573 Session of
2008

INTRODUCED BY FAIRCHILD, CARROLL, EVERETT, HALUSKA, HERSHEY,
HESS, M. KELLER, KOTIK, KULA, R. MILLER, PHILLIPS, SAYLOR,
SEIP, SIPTROTH AND STERN, MAY 30, 2008

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 30, 2008

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; eliminating the triennial assessment;
22 and regulating certain assessments in all counties," further
23 providing for removal permits, transfer of ownership
24 certificates and tax lien certificates of mobilehomes and
25 trailers; and imposing a penalty.

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

28 Section 1. Section 617.1 of the act of May 21, 1943
29 (P.L.571, No.254), known as The Fourth to Eighth Class and

1 Selective County Assessment Law, amended December 15, 1969
2 (P.L.362, No.158), is amended to read:

3 Section 617.1. Mobilehomes and House Trailers to Be Assessed
4 in Name of Owner.--(a) All mobilehomes or house trailers which
5 are subject to taxation as real estate as provided herein shall
6 be assessed and taxed in the name of the then owner or owners of
7 such mobilehome or house trailer, who shall be the person or
8 persons named in the title for such mobilehome or house trailer,
9 irrespective of whether the title is issued by this Commonwealth
10 or another state.

11 (b) Each person in whose name a mobilehome or house trailer
12 is assessed, rated or valued as provided in this act, shall be
13 notified in writing by the assessor that it shall be unlawful
14 for any person to [remove the mobilehome or house trailer from
15 the taxing district without first having obtained removal
16 permits from the local tax collector.] do any of the following:

17 (1) Remove the mobilehome or house trailer from the taxing
18 district without first having obtained a permit of removal
19 and/or transfer of ownership, pursuant to this act, from the
20 municipal treasurer, local tax collector or officer responsible
21 for code enforcement, as designated by the governing body of the
22 municipality where the mobilehome or house trailer is currently
23 located. No permit for removal or transfer of ownership shall be
24 issued without receipt of a tax certification verifying payment
25 of taxes levied and assessed on the mobilehome or house trailer
26 from the municipal treasurer or local tax collector and a lien
27 certificate from the county tax claim bureau for delinquent
28 taxes.

29 (2) Sell or transfer title of ownership of the mobilehome or
30 house trailer without first having obtained a permit of removal

1 and/or transfer of ownership, pursuant to this act, from the
2 municipal treasurer, local tax collector or officer responsible
3 for code enforcement, as designated by the governing body of the
4 municipality where the mobilehome or house trailer is currently
5 located. No permit for removal or transfer of ownership shall be
6 issued without receipt of a tax certification verifying payment
7 of taxes levied and assessed on the mobilehome or house trailer
8 from the municipal treasurer or local tax collector and a lien
9 certificate from the county tax claim bureau for delinquent
10 taxes.

11 [(c) The local tax collector shall issue removal permits
12 upon application therefor whenever a fee of two dollars and all
13 taxes levied and assessed on the mobilehome or house trailer to
14 be moved are paid.

15 (d) Any person who moves a mobilehome or house trailer from
16 the territorial limits of the taxing district without first
17 having obtained a removal permit issued under this act shall,
18 upon summary conviction thereof, be sentenced to pay a fine of
19 one hundred dollars and costs of prosecution or undergo
20 imprisonment for not more than thirty days, or both.]

21 (e) It shall be unlawful to install a mobilehome or house
22 trailer without first obtaining an installation permit from the
23 local tax collector, municipal treasurer or the municipal
24 officer responsible for code enforcement as provided in this
25 act.

26 (f) The municipal treasurer, local tax collector or officer
27 responsible for code enforcement, as designated by the governing
28 body of the municipality where the mobilehome or house trailer
29 is currently located, shall issue permits of installation,
30 removal and/or transfer of ownership, pursuant to this act, upon

1 application therefor whenever a fee of five dollars (\$5) is paid
2 to the issuing entity and all taxes levied and assessed on the
3 mobilehome or house trailer to be installed, removed, sold, or
4 title thereof transferred, are paid. The county tax claim bureau
5 shall issue lien certificates, pursuant to this section, upon
6 application to the county tax claim bureau and all delinquent
7 taxes levied against the mobilehome or house trailer are paid.
8 The issuing entity shall forward to the county assessment office
9 a copy of each permit of installation, removal or transfer of
10 ownership issued within thirty days.

11 (g) The Department of Community and Economic Development
12 shall promulgate, approve and furnish a Statewide uniform permit
13 of removal and/or transfer of ownership to each county to be
14 duplicated and utilized by the municipal treasurers or local tax
15 collectors of the county, pursuant to this section. The permit
16 shall require the owner of the mobilehome or house trailer to
17 furnish the following information:

18 (1) Name of the assessed.

19 (2) Address of the assessed.

20 (3) Taxing district.

21 (4) Lot or code number.

22 (5) Mobilehome or house trailer size, color, make, model and
23 year.

24 (6) Vehicle identification number (VIN).

25 (7) Date of removal or sale.

26 (8) Name of new owner.

27 (9) Address of new owner.

28 (10) The taxing district, street address, municipality and
29 county to which the mobilehome or house trailer is being
30 removed.

1 (11) A listing of current taxes levied or assessed on the
2 mobilehome or house trailer, if any, with proof of payment.

3 (h) The Department of Community and Economic Development
4 shall promulgate, approve and furnish a Statewide uniform lien
5 certificate to each county to be duplicated and utilized by the
6 county tax claim bureau which shall require the county tax claim
7 bureau to furnish a listing of delinquent taxes levied or
8 assessed on the mobilehome or house trailer, if any, with proof
9 of payment.

10 (i) The Department of Community and Economic Development
11 shall promulgate, approve and furnish a Statewide uniform permit
12 of installation to each county to be duplicated and utilized by
13 the municipal treasurer, local tax collector or officer
14 responsible for code enforcement under this act. The permit
15 shall require the owner of the mobilehome or house trailer to
16 furnish the following information:

17 (1) Name of the titled owner of the mobilehome or house
18 trailer.

19 (2) Address of the owner of the mobilehome or house trailer.

20 (3) Taxing district in which the mobilehome or house trailer
21 is being installed.

22 (4) Lot or pad number.

23 (5) Mobilehome or house trailer size, color, make, model and
24 year.

25 (6) Vehicle identification number (VIN).

26 (7) A listing of current taxes levied and assessed on the
27 mobilehome or house trailer, if any, with proof of payment.

28 (j) The Department of Community and Economic Development
29 shall, in addition to the information above, include on the
30 uniform permit and certificate any additional information it

1 deems necessary to accomplish the purposes, and to carry out the
2 provisions of this section.

3 (k) Any person who installs a mobilehome or house trailer
4 within territorial limits of the taxing district or removes a
5 mobilehome or house trailer from the territorial limits of the
6 taxing district and/or transfers title of ownership of a
7 mobilehome or house trailer without first having obtained a
8 permit of installation, removal and/or transfer of ownership and
9 a lien certificate, pursuant to this section, upon summary
10 conviction thereof, shall be sentenced to pay a fine of one
11 hundred dollars (\$100) and costs of prosecution or undergo
12 imprisonment for not more than thirty days, or both.

13 Section 2. This act shall take effect January 1, 2009.