

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2574 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 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 removal and transfer of  
11 ownership certificates and for removal permits; providing for  
12 lien certificate; and imposing a penalty.

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

15 Section 1. Section 407(d), (e) and (f) of the act of May 22,  
16 1933 (P.L.853, No.155), known as The General County Assessment  
17 Law, added July 8, 1969 (P.L.130, No.54), are amended and the  
18 section is amended by adding subsections to read:

19 Section 407. \* \* \*

20 (d) Notification of Mobilehome or House Trailer Owner.--Each  
21 person in whose name a mobilehome or house trailer is assessed,  
22 rated or valued as provided in this act, shall be notified in

1 writing by the assessor that it shall be unlawful for any person  
2 to [remove the mobilehome or house trailer from the taxing  
3 district without first having obtained removal permits from the  
4 local tax collector.] do any of the following:

5 (1) Remove the mobilehome or house trailer from the taxing  
6 district without first having obtained a permit of removal  
7 and/or transfer of ownership, pursuant to this act, from the  
8 municipal treasurer, local tax collector or officer responsible  
9 for code enforcement, as designated by the governing body of the  
10 municipality where the mobilehome or house trailer is currently  
11 located. No permit for removal or transfer of ownership shall be  
12 issued without receipt of a tax certification verifying payment  
13 of taxes levied and assessed on the mobilehome or house trailer  
14 from the municipal treasurer or local tax collector and a lien  
15 certificate from the county tax claim bureau for delinquent  
16 taxes.

17 (2) Sell or transfer title of ownership of the mobilehome or  
18 house trailer 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 (d.1) Installation of Mobilehomes or House Trailers.--It  
30 shall be unlawful to install a mobilehome or house trailer

without first obtaining an installation permit from the local tax collector, municipal treasurer or the municipal officer responsible for code enforcement as provided in this act.

[(e) Removal Permits.--The local tax collector shall issue removal permits upon application therefor whenever a fee of two dollars (\$2) and all taxes levied and assessed on the mobilehome or house trailer to be moved are paid.

(f) Penalty.--Any person who moves a mobilehome or house trailer from the territorial limits of the taxing district without first having obtained a removal permit issued under this act shall, upon summary conviction thereof, be sentenced to pay a fine of one hundred dollars (\$100) and costs of prosecution or undergo imprisonment for not more than thirty days, or both.]

(g) Issuance of Permits.--The municipal treasurer, local tax collector or officer responsible for code enforcement, as designated by the governing body of the municipality where the mobilehome or house trailer is currently located shall issue permits of installation, removal and/or transfer of ownership, pursuant to this act, upon application therefor whenever a fee of five dollars (\$5) is paid to the issuing entity and all taxes levied and assessed on the mobilehome or house trailer to be installed, removed, sold, or title thereof transferred are paid. The county tax claim bureau shall issue lien certificates, pursuant to this section, upon application therefor to the county tax claim bureau and all delinquent taxes levied against the mobilehome or house trailer are paid. The issuing entity shall forward to the county assessment office a copy of each permit of installation, removal or transfer of ownership issued within thirty days.

(h) Permit of Removal and/or Transfer of Ownership.--The

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

(1) Name of the assessed.

(2) Address of the assessed.

(3) Taxing district.

(4) Lot or code number.

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

(6) Vehicle identification number (VIN).

(7) Date of removal or sale.

(8) Name of new owner.

(9) Address of new owner.

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

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

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

(j) Permit of Installation.--The Department of Community and

Economic Development shall promulgate, approve and furnish a  
Statewide uniform permit of installation to each county to be  
duplicated and utilized by the municipal treasurer, local tax  
collector or officer responsible for code enforcement, pursuant  
to this act. The permit shall require the owner of the  
mobilehome or house trailer to furnish the following  
information:

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

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

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

(4) Lot or pad number.

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

(6) Vehicle identification number (VIN).

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

(k) Additional Information.--The Department of Community and  
Economic Development shall, in addition to the information  
above, include on the uniform permit and certificate any  
additional information it deems necessary to accomplish the  
purposes and to carry out the provisions of this section.

(l) Penalty.--Any person who installs a mobilehome or house  
trailer within the territorial limits of the taxing district or  
removes a mobilehome or house trailer from the territorial  
limits of the taxing district and/or transfers title of  
ownership of a mobilehome or house trailer without first having  
obtained a permit of installation, removal and/or transfer of  
ownership and a lien certificate, pursuant to this section, upon

1 summary conviction thereof shall be sentenced to pay a fine of  
2 one hundred dollars (\$100) and costs of prosecution or undergo  
3 imprisonment for not more than thirty days, or both.

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