

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1857 Session of 2011

INTRODUCED BY SIMMONS, CREIGHTON, CUTLER, EMRICK, GABLER,
GILLEN, KAUFFMAN, LAWRENCE, ROAE, SACCONI, SAYLOR, SWANGER
AND CALTAGIRONE, SEPTEMBER 22, 2011

SENATOR CORMAN, APPROPRIATIONS, IN SENATE, RE-REPORTED AS
AMENDED, OCTOBER 15, 2012

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in general provisions relating to
3 indebtedness and borrowing, further providing for home rule;
4 ~~AND, IN OTHER SUBJECTS OF TAXATION, FURTHER PROVIDING FOR~~
5 ~~HOTEL ROOM RENTAL~~ AND IN CONSOLIDATED COUNTY ASSESSMENT,
6 FURTHER PROVIDING FOR EXEMPTIONS FROM TAXATION, FOR NOTICES,
7 APPEALS AND CERTIFICATION OF VALUES AND FOR APPEALS TO COURT
8 AND PROVIDING FOR GRANTEES OF REAL PROPERTY TO REGISTER DEED
9 WITH CHIEF ASSESSOR.



10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

12 ~~Section 1. Section 8008 of Title 53 of the Pennsylvania~~
13 ~~Consolidated Statutes is amended to read:~~



14 ~~SECTION 1. SECTIONS 8008 AND 8721(B) OF TITLE 53 OF THE~~
15 ~~PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED TO READ:~~



16 SECTION 1. SECTIONS 8008, 8812(A) INTRODUCTORY PARAGRAPH AND
17 (B) (1), 8844(C) (3) AND (E) AND 8854(A) (1) OF TITLE 53 OF THE
18 PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED TO READ:



19 § 8008. Home rule.

20 (a) General rule.--Every local government unit obtaining a

1 home rule charter after July 12, 1972, shall be subject to the
2 substantive provisions of this subpart applicable to it as if it
3 were a local government unit and may adopt the procedural
4 provisions of this subpart, by incorporation thereof by
5 reference, in its home rule charter.

6 ~~(b) Referendum. A home rule charter may contain referendum~~ ←
7 ~~requirements to incur debt with approval of the electors, in~~
8 ~~addition to any requirements contained in this subpart.~~

9 ~~(B) REFERENDUM REQUIREMENTS.--THE HOME RULE CHARTER OF A~~ ←
10 ~~COUNTY MAY ESTABLISH LIMITATIONS PERTAINING TO INCURRING DEBT~~
11 ~~WITHOUT THE APPROVAL OF ELECTORS WHICH ARE MORE RESTRICTIVE THAN~~
12 ~~THE PROVISIONS CONTAINED IN SECTION 8022 (RELATING TO~~
13 ~~LIMITATIONS ON INCURRING OF OTHER DEBT)).~~

14 ~~§ 8721. HOTEL ROOM RENTAL.~~ ←

15 ~~* * *~~

16 ~~(B) COUNTIES OF THE SECOND CLASS. THE TREASURER OF EACH~~
17 ~~COUNTY OF THE SECOND CLASS ELECTING TO IMPOSE THE TAX AUTHORIZED~~
18 ~~UNDER THIS SECTION IS DIRECTED TO COLLECT THE TAX AND TO DEPOSIT~~
19 ~~THE REVENUE RECEIVED FROM THE TAX IN A SPECIAL FUND. THE~~
20 ~~REVENUES SHALL BE DISTRIBUTED BY THE COUNTY COMMISSIONERS AS~~
21 ~~FOLLOWS:~~

22 ~~(1) EXCEPT AS SET FORTH IN PARAGRAPH (4), TWO FIFTHS OF~~
23 ~~THE REVENUE RECEIVED BY THE COUNTY FROM THE EXCISE TAX SHALL~~
24 ~~BE DISTRIBUTED TO A TOURIST PROMOTION AGENCY PURSUANT TO~~
25 ~~SECTION 2199.14 OF THE ACT OF JULY 28, 1953 (P.L.723,~~
26 ~~NO.230), KNOWN AS THE SECOND CLASS COUNTY CODE.~~

27 ~~(2) EXCEPT AS SET FORTH IN PARAGRAPH (4), ONE THIRD OF~~
28 ~~THE TAX COLLECTED BY HOTELS WITHIN A MUNICIPALITY WHERE A~~
29 ~~CONVENTION CENTER OR EXHIBITION HALL IS LOCATED, LESS THE~~
30 ~~COST OF COLLECTING THE TAX, SHALL, AT THE REQUEST OF THAT~~

1 ~~MUNICIPALITY, BE RETURNED TO THAT MUNICIPALITY FOR DEPOSIT IN~~
2 ~~THAT MUNICIPALITY'S SPECIAL FUND ESTABLISHED SOLELY FOR~~
3 ~~PURPOSES OF PAYING FOR PROMOTIONAL PROGRAMS IMPLEMENTED BY A~~
4 ~~NONPROFIT ORGANIZATION WHICH ARE DESIGNED TO STIMULATE AND~~
5 ~~INCREASE THE VOLUME OF CONVENTIONS AND VISITORS WITHIN THE~~
6 ~~MUNICIPALITY OR AS PROVIDED IN PARAGRAPH (5), SUBJECT TO THE~~
7 ~~FOLLOWING REQUIREMENTS:~~

8 ~~(I) AN AUDITED REPORT ON THE INCOME AND EXPENDITURES~~
9 ~~INCURRED BY THE MUNICIPALITY RECEIVING FUNDS FROM THE~~
10 ~~EXCISE TAX ON HOTEL ROOM RENTALS SHALL BE MADE ANNUALLY~~
11 ~~TO COUNTY.~~

12 ~~(II) THE MEMBERS OF THE BOARD OF DIRECTORS OR OTHER~~
13 ~~GOVERNING BODY OF THE NONPROFIT ORGANIZATION UTILIZED BY~~
14 ~~THE MUNICIPALITY TO PROVIDE THE PROMOTIONAL PROGRAMS~~
15 ~~SHALL BE APPOINTED BY THE GOVERNING BODY OF THE~~
16 ~~MUNICIPALITY.~~

17 ~~(2.1) EXCEPT AS SET FORTH IN PARAGRAPH (4), A 5% FEE~~
18 ~~SHALL BE PAID TO THE COUNTY FOR COLLECTING THE TAX.~~

19 ~~(3) EXCEPT AS SET FORTH IN PARAGRAPH (4), ALL REMAINING~~
20 ~~REVENUE FROM THE TAX RECEIVED BY THE COUNTY, AFTER PAYING THE~~
21 ~~AMOUNTS SET FORTH IN PARAGRAPHS (1), (2) AND (2.1), SHALL BE~~
22 ~~USED FOR OPERATIONAL AND MAINTENANCE EXPENDITURES OF THE~~
23 ~~CONVENTION CENTER OR EXHIBITION HALL AS PROVIDED IN~~
24 ~~SUBSECTION (D) AND FOR REGIONAL TOURIST PROMOTION ACTIVITIES.~~

25 ~~(4) SUBJECT TO PARAGRAPH (4.1), IF BONDS ARE ISSUED BY~~
26 ~~THE PUBLIC AUTHORITY TO PROVIDE PERMANENT FINANCING OR~~
27 ~~REFINANCING OF THE EXPANSION OF AND CAPITAL IMPROVEMENTS TO~~
28 ~~THE CONVENTION CENTER OR EXHIBITION HALL, THE REVENUE~~
29 ~~RECEIVED FROM THE TAX AND DEPOSITED IN THE SPECIAL FUND SHALL~~
30 ~~NOT BE DISTRIBUTED AS SET FORTH IN PARAGRAPHS (1) THROUGH (3)~~

1 ~~BUT SHALL BE DISTRIBUTED BY THE COUNTY COMMISSIONERS IN THE~~
2 ~~ORDER OF PRIORITY AS FOLLOWS:~~

3 ~~(I) FIRST, TO THE PAYMENT OF ALL AMOUNTS SET FORTH~~
4 ~~IN PARAGRAPH (2).~~

5 ~~(II) SECOND:~~

6 ~~(A) TO THE TRUSTEE FOR THE BONDS IN ACCORDANCE~~
7 ~~WITH THE PROVISIONS OF THE INDENTURE PURSUANT TO~~
8 ~~WHICH THE BONDS ARE ISSUED, TO BE USED FOR THE~~
9 ~~PAYMENT OF DEBT SERVICE ON THE BONDS; AND~~

10 ~~(B) TO THE PAYMENT OF ALL AMOUNTS SET FORTH IN~~
11 ~~PARAGRAPH (2.1):~~

12 ~~(I) IN FULL; OR~~

13 ~~(II) IF THE REVENUES ARE INSUFFICIENT TO~~
14 ~~MAKE THE PAYMENT IN FULL, PRO RATA.~~

15 ~~(III) THIRD, TO THE PAYMENT OF ALL AMOUNTS SET FORTH~~
16 ~~IN PARAGRAPH (1).~~

17 ~~(IV) FOURTH, AS SET FORTH IN PARAGRAPH (3).~~

18 ~~(4.1) PARAGRAPH (4) SHALL NOT APPLY TO BONDS ISSUED~~
19 ~~SUBSEQUENT TO THE PERMANENT FINANCING FOR PURPOSES OF~~
20 ~~COMPLETION OR SUBSEQUENT EXPANSIONS OR CAPITAL IMPROVEMENTS.~~

21 ~~(5) IF A CONVENTION CENTER OR EXHIBITION HALL~~
22 ~~DISCONTINUES OPERATION IN A MUNICIPALITY IN WHICH A~~
23 ~~CONVENTION CENTER OR EXHIBITION HALL IS LOCATED, THE~~
24 ~~MUNICIPALITY SHALL CONTINUE TO COLLECT AND RECEIVE THE TAX~~
25 ~~[FOR A PERIOD OF THREE YEARS FROM THE DATE OF DISCONTINUATION~~
26 ~~OF OPERATION OR CLOSURE. THE FOLLOWING APPLY:~~

27 ~~(I) DURING THIS PERIOD, THE MUNICIPALITY MAY USE~~
28 ~~REVENUE FROM THE TAX FOR DEBT SERVICE ON THE~~
29 ~~CONSTRUCTION, RECONSTRUCTION, OPERATION OR MAINTENANCE OF~~
30 ~~A CONVENTION CENTER OR EXHIBITION HALL IN THE~~

MUNICIPALITY.

~~(II) IF, DURING THIS PERIOD, NO CONVENTION CENTER OR EXHIBITION HALL IS OPERATING OR UNDER CONSTRUCTION, THE MUNICIPALITY SHALL HOLD THE REVENUE IN THE SPECIAL ACCOUNT UNDER PARAGRAPH (2), WHICH IS SEPARATE FROM ALL OTHER MUNICIPAL REVENUE, SOLELY FOR THE PURPOSE OF THE CONSTRUCTION OF A CONVENTION CENTER OR EXHIBITION HALL IN THE MUNICIPALITY.~~

~~(III) AT THE END OF THIS PERIOD, IF A CONVENTION CENTER OR EXHIBITION HALL DOES NOT OPERATE OR IF THE CONSTRUCTION OF A NEW CONVENTION CENTER OR EXHIBITION HALL IN THE MUNICIPALITY HAS NOT REACHED SUBSTANTIAL COMPLETION, THE REVENUE FROM THE TAX SHALL BE DEPOSITED BY THE COUNTY IN THE ECONOMIC DEVELOPMENT, COMMUNITY INFRASTRUCTURE AND TOURISM FUND MAINTAINED BY THE COUNTY] WHICH SHALL BE DEPOSITED BY THE MUNICIPALITY AND USED FOR THE PURPOSES AS PROVIDED FOR IN PARAGRAPH (2).~~

~~* * *~~

§ 8812. EXEMPTIONS FROM TAXATION.

(A) GENERAL RULE.--THE FOLLOWING PROPERTY SHALL BE EXEMPT FROM ALL COUNTY, CITY, BOROUGH, TOWN, TOWNSHIP, ROAD, POOR, COUNTY INSTITUTION DISTRICT AND SCHOOL REAL ESTATE TAXES:

* * *

(B) EXCEPTIONS.--

(1) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION [(A) (11), (13)] (A) (13) AND (15), ALL PROPERTY, REAL OR PERSONAL, OTHER THAN THAT WHICH IS ACTUALLY AND REGULARLY USED AND OCCUPIED FOR THE PURPOSES SPECIFIED IN THIS SECTION, AND ALL PROPERTY FROM WHICH ANY INCOME OR REVENUE IS DERIVED, OTHER THAN FROM RECIPIENTS OF THE BOUNTY OF THE INSTITUTION OR CHARITY, SHALL

BE SUBJECT TO TAXATION, EXCEPT WHERE EXEMPTED BY LAW FOR
STATE PURPOSES.

* * *

§ 8844. NOTICES, APPEALS AND CERTIFICATION OF VALUES.

* * *

(C) ANNUAL APPEAL DEADLINE.--

* * *

(3) THE COUNTY COMMISSIONERS MAY DESIGNATE A DATE NO
EARLIER THAN AUGUST 1 AS THE DATE ON OR BEFORE WHICH ANY
PERSON DESIRING TO APPEAL FROM ANY ASSESSMENT SHALL FILE WITH
THE BOARD AN APPEAL AS LONG AS THE NOTICE BY PUBLICATION
REQUIRED UNDER [THIS CHAPTER] SECTION 8841(D)(1) IS GIVEN AT
LEAST TWO WEEKS PRIOR TO THE DATE DESIGNATED IN ACCORDANCE
WITH THIS PARAGRAPH.

* * *

(E) APPEALS.--

(1) THE BOARD SHALL MEET FOR THE HEARING OF APPEALS AND
SHALL MEET FOR THIS PURPOSE UNTIL ALL APPEALS HAVE BEEN HEARD
AND ACTED UPON. THE BOARD SHALL HAVE THE POWER TO COMPEL THE
ATTENDANCE OF WITNESSES AND THE FURNISHING OF DOCUMENTS. FOR
THE PURPOSE OF EXAMINING WITNESSES, ANY MEMBER OF THE BOARD
MAY ADMINISTER OATHS. ALL APPEALS OTHER THAN APPEALS BROUGHT
UNDER SECTION 8841(C) SHALL BE HEARD AND ACTED UPON NO LATER
THAN OCTOBER 31. WHEN AN APPEAL HAS BEEN FILED, THE BOARD
SHALL NOTIFY THE APPELLANT, PROPERTY OWNER AND EACH AFFECTED
TAXING DISTRICT OF THE TIME AND PLACE OF THE HEARING. EACH
PARTY ATTENDING THE HEARING SHALL HAVE THE RIGHT TO EXAMINE
ANY WITNESS. THE NOTICE SHALL BE MAILED TO THE APPELLANT AT
THE ADDRESS DESIGNATED IN THE APPEAL. NOTICES REQUIRED BY
THIS SECTION SHALL BE MAILED NO LATER THAN 20 DAYS PRECEDING

1 THE APPEAL. ANY APPELLANT WHO FAILS TO APPEAR FOR THE HEARING
2 AT THE TIME FIXED SHALL BE CONCLUSIVELY PRESUMED TO HAVE
3 ABANDONED THE APPEAL UNLESS THE HEARING DATE IS RESCHEDULED
4 BY THE MUTUAL CONSENT OF THE APPELLANT AND THE BOARD.

5 (2) IN ANY ASSESSMENT APPEAL, THE BOARD SHALL DETERMINE
6 THE MARKET VALUE OF THE PROPERTY AS OF THE DATE SUCH APPEAL
7 WAS FILED BEFORE THE BOARD AND SHALL APPLY THE ESTABLISHED
8 PREDETERMINED RATIO TO THAT VALUE, UNLESS THE COMMON LEVEL
9 RATIO LAST PUBLISHED BY THE STATE TAX EQUALIZATION BOARD
10 VARIES BY MORE THAN 15% FROM THE ESTABLISHED PREDETERMINED
11 RATIO, IN WHICH CASE THE BOARD SHALL APPLY THAT SAME COMMON
12 LEVEL RATIO TO THE MARKET VALUE OF THE PROPERTY. NOTHING IN
13 THIS PARAGRAPH SHALL PREVENT AN APPELLANT FROM APPEALING A
14 BASE-YEAR VALUATION WITHOUT REFERENCE TO RATIO. WHEN THE
15 BOARD HAS COMPLETED THE APPEAL HEARINGS, IT SHALL GIVE
16 WRITTEN NOTICE OF ITS DECISION TO THE APPELLANT, PROPERTY
17 OWNER AND AFFECTED TAXING DISTRICTS NO LATER THAN NOVEMBER
18 15. THE COUNTY ASSESSMENT OFFICE SHALL MAKE THE APPROPRIATE
19 CHANGES IN THE ASSESSMENT ROLL TO CONFORM TO THE DECISION OF
20 THE BOARD.

21 (3) NOTHING IN THIS SUBSECTION SHALL BE CONSTRUED TO
22 ABRIDGE, ALTER OR LIMIT THE RIGHT OF AN APPELLANT TO ASSERT A
23 CHALLENGE UNDER SECTION 1 OF ARTICLE VIII OF THE CONSTITUTION
24 OF PENNSYLVANIA.

25 * * *

26 § 8854. APPEALS TO COURT.

27 (A) COURT OF COMMON PLEAS.--

28 (1) FOLLOWING AN APPEAL TO THE BOARD, ANY APPELLANT,
29 PROPERTY OWNER OR AFFECTED TAXING DISTRICT MAY APPEAL THE
30 BOARD'S DECISION TO THE COURT OF COMMON PLEAS IN THE COUNTY

1 IN WHICH THE PROPERTY IS LOCATED IN ACCORDANCE WITH 42
2 PA.C.S. § 5571(B) (RELATING TO APPEALS GENERALLY) AND LOCAL
3 RULES OF COURT.

4 * * *

5 SECTION 2. TITLE 53 IS AMENDED BY ADDING A SECTION TO READ:
6 § 8862.1. GRANTEES OF REAL PROPERTY TO REGISTER DEED WITH CHIEF
7 ASSESSOR.

8 IT SHALL BE THE DUTY OF EVERY GRANTEE OF REAL PROPERTY TO
9 REGISTER THE DEED OF CONVEYANCE IN THE OFFICE OF THE CHIEF
10 ASSESSOR FOR THE COUNTY IN WHICH THE LAND OR THE GREATER PORTION
11 OF IT IN AREA IS SITUATED, WITHIN 30 DAYS FROM THE DATE OF
12 CONVEYANCE, UNLESS THE DEED SHALL HAVE BEEN PREVIOUSLY RECORDED
13 IN THE OFFICE OF THE RECORDER OF DEEDS. ANY PERSON WHO WILLFULLY
14 FAILS TO COMPLY WITH THE PROVISIONS OF THIS SECTION COMMITS A
15 SUMMARY OFFENSE AND SHALL, UPON CONVICTION, BE SENTENCED TO PAY
16 A FINE OF NOT LESS THAN \$50 AND NOT MORE THAN \$100.

17 Section ~~2~~ 3. This act shall take effect in 60 days.

