



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 912

PRINTERS NO. 1838

PRIME SPONSOR: Ross

COST / (SAVINGS)

FUND	FY 2014/15	FY 2015/16
Taxing District Funds	\$0	\$0

SUMMARY: Amends the Consolidated County Assessment Law regarding the assessment of buildings and establishing certain structures as de minimus. This legislation would take effect immediately.

ANALYSIS: This legislation would amend the Consolidated County Assessment Law (Title 53 §8801 et seq.) to clarify that buildings, whether or not permanently attached to land, water, gas, electric or sewer facilities, are subjects of taxation for real estate tax purposes. Specifically, this legislation removes the phrase “permanently attached to land or connected with water, gas, electric or sewage facilities,” which was inadvertently inserted during the codification of three major assessment laws in 2010 (Act 93 of 2010). This language is replaced with the phrase “that do not constitute de minimus structures.”

The legislation defines “de minimus structure” as a structure 200 square feet or less that is not permanently attached to the ground or connected to utilities.

This legislation also exempts an agriculture structure 1,000 square feet or less which is not permanently attached to the ground or connected to utilities from assessment or taxation as real estate.

FISCAL IMPACT: This legislation would have no adverse fiscal impact on Commonwealth or taxing district funds.

PREPARED BY: Tim Rodrigo
House Appropriations Committee (R)

DATE: June 29, 2015

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.