



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

SENATE BILL NO. 785

PRINTERS NO. 1381

PRIME SPONSOR: Eichelberger

### COST / (SAVINGS)

FUND	FY 2015/16	FY 2016/17
Taxing District Funds	\$0	\$0

**SUMMARY:** Amends the Consolidated County Assessment Law regarding the assessment of buildings. This legislation would take effect immediately.

**ANALYSIS:** This legislation amends the Consolidated County Assessment Law in Title 53 regarding the assessment of buildings and establishing certain structures as de minimus amends.

The legislation defines "de minimus structure" in Section 8802 as a structure 200 square feet or less that is not permanently attached to the ground or connected to utilities.

Section 8811 of the Consolidated County Assessment Law is amended 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". This language is replaced with the phrase "that do not constitute de minimus structures."

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:** November 10, 2015

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