

**RESIDENTIAL VISITABILITY DESIGN TAX CREDIT ACT**  
**Act of Oct. 28, 2006, P.L. 1207, No. 132**  
AN ACT

Cl. 72

Providing for a tax credit to encourage property owners to include visitability design features on their properties.

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

Section 1. Short title.

This act shall be known and may be cited as the Residential Visitability Design Tax Credit Act.

Section 2. Construction.

This act shall be construed to further authorize local taxing authorities to provide special tax provisions for the benefit of persons who have disabilities or other infirmities and to establish minimum uniform design standards as authorized under section 2(b)(ii) of Article VIII of the Constitution of Pennsylvania.

Section 3. Definitions.

The following words and phrases when used in this act shall have the meanings given to them in this section unless the context clearly indicates otherwise:

"Acceptable slope." A variable grade measured by rise over distance.

"Circulation path." An exterior or interior way of passage from one place to another for pedestrians.

" Dwelling." A structure used as a place of habitation by a natural person. The term shall include new residential construction, existing residential construction or any commercial or industrial building that is converted for residential use.

"Eligible property owner." A person responsible for the payment of taxes on a dwelling.

"Local taxing authority." A county, city, borough, incorporated town, township, school district or home rule municipality having authority to levy real property taxes.

"No-step entry." An entry to a housing unit that has no steps or other barrier to people who have significant mobility impairment.

"Pedestrian site arrival point." A place where pedestrians may enter a dwelling site from a public right-of-way. The term typically includes sidewalks, driveways, streets, alleys and paths.

"Powder room." A toileting room having, at a minimum, a water closet and a lavatory.

"Significant mobility impairment." The disability of a person who needs assistive mobility technology in the form of a wheelchair, walker, crutches or a similar device in order to move along a circulation path.

"Visitability design." The presence of architectural design features which enhance access and usability for visitors and

residents who have significant mobility impairment and which minimize the cost of full accessibility modifications, if necessary, at a later time.

#### Section 4. Tax credit authorized.

(a) Authorization.--The governing body of a local taxing authority which levies a tax on residential property is authorized to and may, by ordinance or resolution, provide a residential visitability design tax credit against a real property tax levied on such property. The credit may be offered to residential owners at the sole discretion of the local taxing authority, so long as the uniform design standards contained in this act are provided within the eligible residential units.

(b) Applicability.--The tax credit authorized under subsection (a) shall be limited to any new or renovated dwelling that contains visitability design features which will enhance the usability of the dwelling for persons with significant mobility impairment and which minimize the cost of full accessibility modifications, if necessary, at a later time.

(c) Amount.--The amount of the tax credit shall be determined by the governing body and shall not exceed \$2,500 or the total amount of the increased amount of property taxes owed during the first five years from the time the tax credit is approved, whichever is less.

(d) Administration.--The governing body shall determine the form and manner in which any eligible property owner shall apply for the credit and may adopt rules and regulations for the approval and disapproval of applications.

#### Section 5. Design standards.

(a) General standards.--The architectural design of a visitable home shall comply with all of the following requirements:

(1) The path from either a vehicle parking area or a pedestrian entrance to the lot to the no-step entrance shall be firm, stable and slip resistant.

(i) The grade of the path shall not exceed the following acceptable slopes: 1:8 for slope length of five feet or less with a maximum rise of 7.5 inches; 1:10 for slope length of 12 feet or less with a maximum rise of 14.4 inches; and 1:12 for slope length of more than 12 feet.

(ii) Notwithstanding subparagraph (i), if the average slope of the property line along and contiguous to the public right-of-way exceeds a slope of 1:12, the slope of the exterior circulation path may be greater, if necessary, to provide access to the no-step entry, but it may not exceed the average slope of the property line.

(2) The residence shall provide at least one no-step entrance approachable by a firm, stable and slip-resistant path with an acceptable slope. The no-step entrance shall have a threshold of no greater than three-fourths of an inch. The no-step entrance to the residence may be located on any exterior side of the house or an entrance through the integral garage to the visitable level of the residence.

(3) All no-step entry doors must have a minimum clear open width of at least 32 inches and be equipped with lever

handle hardware.

(4) Interior circulation paths on the visitable level of the dwelling must be at least 36 inches in width.

(5) All interior doorways on the visitable level of the dwelling, excluding closets and doorways to floors below the visitable level, shall have a minimum clear open width of 32 inches.

(6) Each visitable dwelling shall have a minimum of one powder room or bathroom on the visitable-level floor. The powder room shall have a 30-inch by 48-inch minimum clear floor space contiguous to the water closet and the lavatory. The clear space under the lavatory may be included in these measurements, and clear spaces contiguous to the water closet and lavatory may overlap. Plumbing fixtures and entry-room doors accessing the visitable powder room must be equipped with lever-style hardware.

(7) (i) All bathrooms and powder rooms throughout the residential unit shall have reinforcement of at least two inches by eight inches of blocking between the studs placed inside the walls for easy installation of grab bars if needed. Reinforcement shall be capable of supporting grab bars that resist shear and bending forces of 250 pounds or greater. Blocking should be centered at 34 inches from and parallel to the finished floor.

(ii) Notwithstanding subparagraph (i), in renovated homes only the walls in powder rooms or bathrooms on the visitable floor and those on floors that have the stud walls exposed as part of the renovation process need to comply with this paragraph.

(8) (i) Light switches may not be higher than 48 inches above the finished floor of the residential unit. If there are two controls for the same light, only one need be in compliance with these standards.

(ii) Notwithstanding subparagraph (i), in renovated homes only the switches on the visitable floor need to comply with this paragraph unless the electrical renovations extend beyond the visitable floor.

(b) Modifications.--The design standards contained in this section may not be modified or made mandatory, except as provided by the act of November 10, 1999 (P.L.491, No.45), known as the Pennsylvania Construction Code Act.  
Section 6. Effective date.

This act shall take effect immediately.