

COUNTY CODE - EXCLUDED PROVISIONS, REQUIRED FINANCIAL REPORTING  
AND ASSESSMENTS OF SIGNS AND SIGN STRUCTURES

Act of Nov. 9, 2006, P.L. 1350, No. 142

Cl. 16

Session of 2006

No. 2006-142

HB 2185

AN ACT

Amending the act of August 9, 1955 (P.L.323, No.130), entitled, as amended, "An act relating to counties of the first, third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto; relating to imposition of excise taxes by counties, including authorizing imposition of an excise tax on the rental of motor vehicles by counties of the first class; and providing for regional renaissance initiatives," further providing for excluded provisions and for required financial reporting; providing for assessments of signs and sign structures; and making related repeals.

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

Section 1. Section 103(7) of the act of August 9, 1955 (P.L.323, No.130), known as The County Code, is amended to read:

Section 103. Excluded Provisions.--This act does not include any provisions of, and shall not be construed to repeal:

\* \* \*

(7) [Any] **Except as provided under subdivision (e) of Article XVII, any** law relating to the assessment and valuation of property and persons for taxation.

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Section 2. Section 1720 of the act, amended December 17, 2001 (P.L.919, No.107), is amended to read:

Section 1720. Controller's Settlement of Accounts; Report to Common Pleas; Publications; Financial Report to Department of Community and Economic Development.--The controller shall, at the end of each fiscal year, complete the audit, settlement and adjustment of the accounts of all county officers. He shall, before the first day of [April] **July** in every year, make a report, verified by oath or affirmation, to the Court of Common Pleas of said county, of all receipts and expenditures of the county for the preceding year, in detail, and classified by reference to the object thereof, together with a full statement of the financial conditions of the county. A concise summary of this report shall thereupon be published one time in such newspapers published in said county as the controller may direct, but the aggregate cost thereof shall not exceed fifteen hundred dollars (\$1500) in any one year in any county, to be paid for out of the county treasury. Such report may also be published in printed pamphlets at the cost of the county, the number and cost of such pamphlets to be determined by the controller and the county commissioners. The controller shall also, before the first day of [April] **July**, make an annual report to the Department of Community and Economic Development of the financial condition of the county, on forms furnished by the Secretary of Community and Economic Development, and subject to the penalties provided in section one thousand seven hundred twenty-one of this act for auditors refusing or neglecting to make similar reports.

Within the summary of the auditor's or controller's report, there shall be a notice to the public that the entire text of the report shall be available for public inspection during regular business hours in the office of the auditor or controller.

Section 3. The act is amended by adding a section to read:

**Section 1770.9. Assessment of Signs and Sign Structures.--No sign or sign structure primarily used to support or display a sign shall be assessed as real property by a county for purposes of the taxation of real property by the county or a political subdivision located within the county, or by a municipality located within the county authorized to assess real property for purposes of taxation, regardless of whether the sign or sign structure has become affixed to the real estate.**

Section 4. The amendment or addition of sections 103(7) and 1770.9 of the act are not intended to and shall not be interpreted as doing any of the following:

(1) Ratifying any actions taken by taxing authorities to assess or tax signs or sign structures as real property prior to the effective date of this section.

(2) Authorizing, ratifying or affirming the authority of counties not subject to the act and political subdivisions located within the county to assess or tax signs or sign structures as real property.

(3) Create an implication that the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, should not be uniformly applied to all classes of counties and political subdivisions located within the county authorized by law to assess real property for purposes of taxation, except as otherwise expressly provided by law.

Section 5. The following acts and parts of acts are repealed insofar as they are inconsistent with the amendment or addition of sections 103(7) and 1770.9 of the act:

(1) Section 201 of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law.

(2) Section 201 of the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law.

(3) All other acts and parts of acts.

Section 6. The amendment or addition of sections 103(7) and 1770.9 of the act shall apply retroactively to assessments used for purposes of real property taxes levied and collected for fiscal periods of political subdivisions beginning on or after January 1, 2005.

Section 7. This act shall take effect immediately.

APPROVED--The 9th day of November, A. D. 2006.

EDWARD G. RENDELL