

MUNICIPALITIES (53 PA.C.S.) - SUBJECTS OF LOCAL TAXATION,  
ASSESSMENT OF MOBILE HOMES AND HOUSE TRAILERS, SPECIAL  
PROVISIONS RELATING TO COUNTYWIDE REVISIONS OF ASSESSMENTS AND  
REGULATIONS AND TRAINING OF BOARDS

Act of Jul. 1, 2020, P.L. 543, No. 46

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Session of 2020  
No. 2020-46

HB 1564

AN ACT

Amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in consolidated county assessment, further providing for definitions, for subjects of local taxation, for assessment of mobile homes and house trailers, for special provisions relating to countywide revisions of assessments and for regulations and training of boards.

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

Section 1. Section 8802 of Title 53 of the Pennsylvania Consolidated Statutes is amended by adding definitions to read: § 8802. Definitions.

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

\* \* \*

**"Manufactured home."** A manufactured home as defined in section 603(6) of the National Manufactured Housing Construction and Safety Standards Act of 1974 (Public Law 93-383, 42 U.S.C. 5402(6)) or a structure designed and used exclusively for living quarters.

**"Mobile home."** A structure manufactured before 1976, designed and used exclusively for living quarters or commercial purposes, but only incidentally operated on a highway.

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Section 2. Sections 8811(a)(1), 8821, 8848 and 8852(b) of Title 53 are amended to read:  
§ 8811. Subjects of local taxation.

(a) Subjects of taxation enumerated.--Except as provided in subsection (b), all subjects and property made taxable by the laws of this Commonwealth for county, city, borough, town, township and school district purposes shall, as provided in this chapter, be valued and assessed at the annual rates, including all:

(1) Real estate, namely:

(i) houses;

(ii) [house trailers] **manufactured homes** and mobile homes permanently attached to land or connected with water, gas, electric or sewage facilities;

(iii) buildings permanently attached to land or connected with water, gas, electric or sewage facilities;

(iv) lands, lots of ground and ground rents, trailer parks and parking lots;

(v) mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, ferries and wharves;

(vi) all office buildings;

(vii) that portion of a steel, lead, aluminum or like melting and continuous casting structure which encloses or provides shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process; and

(viii) telecommunication towers that have become affixed to land.

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§ 8821. Assessment of mobile homes and [house trailers] **manufactured homes.**

(a) Duty.--It shall be the duty of the county assessment office to assess all mobile homes and [house trailers] **manufactured homes** within the county according to the actual value thereof. All mobile homes or [house trailers] **manufactured homes** which are subject to taxation as real estate as provided in this chapter shall be assessed and taxed in the name of the owner. The land upon which the mobile home or [house trailer] **manufactured home** is located at the time of assessment shall be assessed separately and shall not include the value of the [house trailer or] mobile home **or manufactured home** located thereon.

(a.1) Value.--In arriving at the actual value of a mobile home or manufactured home, the assessor may consider:

(1) The value placed on the mobile home or manufactured home in the most recent national directory or valuation guide prepared by an association that analyzes mobile home or manufactured home sales and other relevant data.

(2) Any depreciation in value of the unit.

(3) The ability of the mobile home or manufactured home to be readily transported from one site to another.

(4) The fair market value of the mobile home or manufactured home, using the approaches to value specified in section 8842(b)(1) (relating to valuation of property), provided, however, that such fair market value shall not include the value of the land upon which the mobile home or manufactured home is located.

(5) Any improvement made to the mobile home or manufactured home.

(b) Records.--All [mobile home court operators] **manufactured housing community owners**, which shall mean every person who leases land to [two] **three** or more persons for the purpose of allowing the lessees to locate on the land a mobile home or [house trailer] **manufactured home** which is subject to real property taxation, shall maintain a record of the leases, which shall be open for inspection at reasonable times by the county assessment office. Each month, the [mobile home court operator] **manufactured housing community owner** shall send a record to the county assessment office of the arrivals and departures of mobile homes or [house trailers] **manufactured homes** in the [court] **community** during the prior month, including the make, model, manufacturer, year and serial number of the mobile home or [house trailer] **manufactured home**.

(c) Notice.--Each person in whose name a mobile home or [house trailer] **manufactured home** is assessed, rated or valued as provided in this chapter shall be notified in writing by the assessor that it shall be unlawful for any person to remove the mobile home or [house trailer] **manufactured home** from the taxing district without first having obtained removal permits from the local tax collector.

(d) Removal permits.--The local tax collector shall issue removal permits upon application and payment of a fee of \$2 and of all taxes levied and assessed on the mobile home or [house trailer] **manufactured home** to be moved.

(e) Penalty.--Any person who moves a mobile home or [house trailer] **manufactured home** from the territorial limits of the taxing district without first having obtained a removal permit issued under this chapter shall, upon summary conviction, be sentenced to pay a fine of \$100 and costs of prosecution or to imprisonment for not more than 30 days, or both.

(f) Characterization of property.--Nothing in this section shall be construed as prohibiting a mobile home or [house trailer] **manufactured home** upon which a real property tax is levied as provided by law from being deemed tangible personal property for other purposes.

§ 8848. Special provisions relating to countywide revisions of assessments.

(a) Notice requirements.--If any county proposes to institute a countywide revision of assessments upon real property, the following notice requirements shall apply:

(1) Each property owner shall be notified by mail at the property owner's last known address of the value of the new assessment, the value of the old assessment and the right to appeal within 40 days as provided in subsection (c)(1). The notice shall state a mailing date and shall be deposited in the United States mail on that date. The notice shall be deemed received by the property owner on the date deposited in the United States mail.

(2) The chief assessor shall maintain a list of all notices and the mailing dates for each and shall affix an affidavit attesting to the mailing dates of the assessment notices. This list shall be a permanent public record of the county assessment office and available for public inspection.

(b) Informal review.--In conjunction with a countywide revision of assessments, a designee of the county assessment office may meet with property owners to review all proposed assessments and correct errors prior to the completion of the final assessment roll. In no event shall the market value or assessed value of a property be adjusted as a result of an informal review except to reflect changes to tabular data or property characteristics inaccurately recorded during the revision. Informal reviews, if conducted, shall be completed no later than June 1.

(c) Appeal process.--

(1) All property owners and affected taxing districts shall have the right to appeal any new assessment value within 40 days of the mailing date stated on the notice.

(2) The county assessment office shall mail all notices on or before July 1. The board in its discretion may commence with the hearing of appeals 40 days following the mailing of the initial notices of reassessment.

(3) The county assessment office shall notify each appellant, property owner, if not the appellant, and each affected taxing district of the time and place of hearing on the appeal by mailing a notice no later than 20 days prior to the scheduled hearing date. Any appellant who fails to appear for hearing at the time fixed shall be conclusively presumed to have abandoned the appeal unless the hearing date is rescheduled by the mutual consent of the appellant and the board.

(4) On or before November 15, the county assessment office shall certify to the taxing districts new assessment rolls resulting from the countywide revision of assessments.

(5) All appeals shall be heard and acted upon by the board not later than October 31.

(d) Common level ratio.--If a county has effected a countywide revision of the assessments, which was used to develop the common level ratio last determined by the State Tax Equalization Board, the following shall apply:

(1) If a county changes its assessment base by applying a change in predetermined ratio, the board shall apply the percentage change between the existing predetermined ratio and newly established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(2) If the county performs a countywide revision of assessments by revaluing the properties and applying an established predetermined ratio, the board shall utilize the established predetermined ratio instead of the common level ratio for the year in which the assessment was revised and until the time that the common level ratio determined by the State Tax Equalization Board reflects the revaluing of properties resulting from the revision of assessments.

**(e) Exception.--In the event of a declaration by the Governor of a disaster emergency under 35 Pa.C.S. § 7301(c) (relating to general authority of Governor) that occurs in the year during which a county conducts appeals incident to a court-ordered countywide reassessment, the following shall apply:**

(1) The county assessment office shall mail the notice required by subsection (a)(1) on or before July 1, except that the notice shall specify the right to appeal any new assessment value within the time period under paragraph (2).

(2) All property owners and affected taxing districts shall have the right to appeal any new assessment value no later than September 1 of the year in which the notice under paragraph (1) is mailed.

(3) The board, in its discretion, may commence with the hearing of appeals as soon as practicable. All appeals shall be heard and acted upon by the board not later than November 15.

(4) The provisions of subsections (b) and (c)(3) shall apply to appeals conducted in accordance with this subsection.

(5) On or before December 1, 2020, the county assessment office shall certify to the taxing districts the new assessment rolls resulting from the countywide revision of assessments.

**(6) This subsection shall expire December 31, 2020.**  
§ 8852. Regulations and training of boards.

\* \* \*

(b) Training required.--Members of the board and each auxiliary appeal board appointed after the effective date of this subsection shall be authorized to hear appeals only if they have completed training in accordance with this section, subject to the following conditions and exceptions:

(1) A member of the board shall have up to six months from the date of appointment to complete the training required under subsection (c). The member may hear appeals without training during the six-month period. Failure of a board member to obtain the training within six months of appointment shall result in disqualification of the member

and shall create a vacancy. A new member shall be appointed to replace the disqualified member within 30 days of the effective date of the vacancy.

(2) A member of an auxiliary appeal board shall be authorized to hear appeals only upon completion of training required under subsection (c).

(3) A member of the board or auxiliary appeal board who holds an active Certified Pennsylvania Evaluator certification shall not be required to complete the training under subsection (c).

(4) A member of the board or auxiliary appeal board who holds an inactive Certified Pennsylvania Evaluator certification shall not be required to complete the training under subsection (c)(1).

**(5) In the event of a declaration by the Governor of a disaster emergency under 35 Pa.C.S. § 7301(c) (relating to general authority of Governor), the training required by this section shall not be a precondition or qualification for a member of a board or auxiliary appeal board to hear and decide an appeal until six months or, in the case of a county subject to a court-ordered countywide reassessment on the effective date of the emergency, one year, following the termination of the disaster or emergency or the final extension thereof.**

\* \* \*

Section 3. This act shall take effect as follows:

(1) The amendment of sections 8802, 8811(a)(1) and 8821 of Title 53 shall take effect January 1 of the year following the date of enactment.

(2) The remainder of this act shall take effect immediately.

APPROVED--The 1st day of July, A.D. 2020.

TOM WOLF