

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 836 Session of  
1997

INTRODUCED BY MAYERNIK, MARKOSEK, VAN HORNE, READSHAW, BELARDI  
AND CAWLEY, MARCH 12, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 12, 1997

AN ACT

1 Amending the act of December 17, 1986 (P.L.1693, No.202),  
2 entitled "An act empowering certain local taxing authorities  
3 to provide exemptions from taxation for certain improvements  
4 made to certain unimproved residential property," further  
5 providing for the procedure for obtaining an exemption.

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

8 Section 1. Section 6(a) of the act of December 17, 1986  
9 (P.L.1693, No.202), known as the New Home Construction Local Tax  
10 Abatement Act, is amended to read:

11 Section 6. Procedure for obtaining an exemption.

12 (a) Notification.--Any person desiring tax exemption,  
13 pursuant to ordinances or resolutions adopted pursuant to this  
14 act, shall notify each local taxing authority granting the  
15 exemption on a form provided by the local taxing authority. The  
16 form shall be submitted [at] between the time the person  
17 desiring tax exemption secures the building permit and when the  
18 occupancy permit is issued, or if no building permit or other  
19 notification of improvement is required, [at the time he

1 commences construction] prior to the time the structure is  
2 assessed for tax purposes. A copy of the exemption request shall  
3 be forwarded to the Board of Assessment and Revision of Taxes or  
4 other appropriate assessment agency. The assessment agency shall  
5 not be required to reassess that portion of the property which  
6 has been exempted by the municipality for taxation purposes  
7 until the exemption period has expired. Appeals from any  
8 reassessment and the amounts eligible for the exemption may be  
9 taken by the taxpayer or the local taxing authorities as  
10 provided by law.

11 \* \* \*

12 Section 2. This act shall be retroactive to July 1, 1996.  
13 Any taxes or portion of taxes paid that are eligible for an  
14 exemption under the provisions of this act shall be credited  
15 against taxes owed for the next taxing period or periods.  
16 Section 3. This act shall take effect immediately.