

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2186 Session of
2005

INTRODUCED BY TANGRETTI, HERMAN, ROSS, GINGRICH AND LESCOVITZ,
NOVEMBER 2, 2005

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, OCTOBER 23, 2006

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," PROVIDING FOR ASSESSMENT <—
5 OF SIGNS AND SIGN STRUCTURES; further providing for required
6 financial reporting; PROVIDING FOR PREEMPTION OF REGULATIONS <—
7 RELATING TO SMOKING; MAKING RELATED REPEALS; and making <—
8 editorial changes.

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

11 ~~Section 1. Section 1920 of the act of July 28, 1953~~ <—
12 ~~(P.L.723, No.230), known as the Second Class County Code,~~
13 ~~amended December 14, 1989 (P.L.631, No.75), is amended to read:~~

14 SECTION 1. SECTION 103(7) OF THE ACT OF JULY 28, 1953 <—
15 (P.L.723, NO.230), KNOWN AS THE SECOND CLASS COUNTY CODE, IS
16 AMENDED TO READ:

17 SECTION 103. EXCLUDED PROVISIONS.--THIS ACT DOES NOT INCLUDE
18 ANY PROVISIONS OF, AND SHALL NOT BE CONSTRUED TO REPEAL:

19 * * *

20 (7) [ANY] EXCEPT AS PROVIDED BY ARTICLES XIX-A AND XIX-B,

1 ANY LAW RELATING TO THE ASSESSMENT AND VALUATION OF PROPERTY AND
2 PERSONS FOR TAXATION.

3 * * *

4 SECTION 2. SECTION 1920 OF THE ACT, AMENDED DECEMBER 14,
5 1989 (P.L.631, NO.75), IS AMENDED TO READ:

6 Section 1920. Controller's Settlement of Accounts; Report to
7 Common Pleas; Publications; Financial Report to Department of
8 Community [Affairs] and Economic Development.--The controller
9 shall, at the end of each fiscal year, complete the audit,
10 settlement and adjustment of the accounts of all county
11 officers. He shall, in the month of [May] July in every year,
12 make a report, verified by oath or affirmation, to the court of
13 common pleas of said county, of all receipts and expenditures of
14 the county for the preceding year, in detail, and classified by
15 reference to the object thereof, together with a full statement
16 of the financial conditions of the county. A concise summary of
17 this report shall thereupon be published one time in such
18 newspapers published in the county as the controller may direct,
19 but the aggregate cost thereof shall not exceed four thousand
20 dollars (\$4,000) in any one year, to be paid for out of the
21 county treasury. Such report may also be published in printed
22 pamphlets, at the cost of the county, the number and cost of
23 such pamphlets to be determined by the controller and the county
24 commissioners. The controller shall also, by the first Monday of
25 the month of [May] July of the year after the close of the
26 fiscal year, make an annual report to the Department of
27 Community [Affairs] and Economic Development of the financial
28 condition of the county, on forms furnished by the Secretary of
29 Community [Affairs] and Economic Development, and subject to the
30 penalties provided in section 1921 of this act for the

1 controller refusing or neglecting to make similar reports.

2 SECTION 3. THE ACT IS AMENDED BY ADDING ~~A SECTION~~ SECTIONS <—
3 TO READ:

4 SECTION 1902-B. ASSESSMENT OF SIGNS AND SIGN STRUCTURES.--NO
5 SIGN OR SIGN STRUCTURE PRIMARILY USED TO SUPPORT OR DISPLAY A
6 SIGN SHALL BE ASSESSED AS REAL PROPERTY BY A COUNTY FOR PURPOSES
7 OF THE TAXATION OF REAL PROPERTY BY THE COUNTY OR A POLITICAL
8 SUBDIVISION LOCATED WITHIN THE COUNTY, OR BY A MUNICIPALITY
9 LOCATED WITHIN THE COUNTY AUTHORIZED TO ASSESS REAL PROPERTY FOR
10 PURPOSES OF TAXATION, REGARDLESS OF WHETHER THE SIGN OR SIGN
11 STRUCTURE HAS BECOME AFFIXED TO THE REAL ESTATE.

12 SECTION 2197.1. PREEMPTION.--NOTWITHSTANDING ANY PROVISION <—
13 OF 4 PA.C.S. PART II (RELATING TO GAMING), KNOWN AS THE
14 PENNSYLVANIA RACE HORSE DEVELOPMENT AND GAMING ACT, A COUNTY OF
15 THE SECOND CLASS SHALL HAVE THE AUTHORITY BY ORDINANCE TO ADOPT
16 REGULATIONS RELATING TO SMOKING IN LICENSED FACILITIES AS
17 DEFINED IN THE PENNSYLVANIA RACE HORSE DEVELOPMENT AND GAMING
18 ACT.

19 SECTION 4. THE AMENDMENT OR ADDITION OF SECTIONS 103(7) AND
20 1902-B OF THE ACT ARE NOT INTENDED TO AND SHALL NOT BE
21 INTERPRETED AS DOING ANY OF THE FOLLOWING:

22 (1) RATIFYING ANY ACTIONS TAKEN BY TAXING AUTHORITIES TO
23 ASSESS OR TAX SIGNS OR SIGN STRUCTURES AS REAL PROPERTY PRIOR
24 TO THE EFFECTIVE DATE OF THIS SECTION.

25 (2) AUTHORIZING, RATIFYING OR AFFIRMING THE AUTHORITY OF
26 COUNTIES NOT SUBJECT TO THE ACT AND POLITICAL SUBDIVISIONS
27 LOCATED WITHIN THE COUNTY TO ASSESS OR TAX SIGNS OR SIGN
28 STRUCTURES AS REAL PROPERTY.

29 (3) CREATE AN IMPLICATION THAT THE ACT OF MAY 22, 1933
30 (P.L.853, NO.155), KNOWN AS THE GENERAL COUNTY ASSESSMENT

1 LAW, SHOULD NOT BE UNIFORMLY APPLIED TO ALL CLASSES OF
2 COUNTIES AND POLITICAL SUBDIVISIONS LOCATED WITHIN THE COUNTY
3 AUTHORIZED BY LAW TO ASSESS REAL PROPERTY FOR PURPOSES OF
4 TAXATION, EXCEPT AS OTHERWISE EXPRESSLY PROVIDED BY LAW.

5 SECTION 5. THE FOLLOWING ACTS AND PARTS OF ACTS ARE REPEALED
6 INSOFAR AS THEY ARE INCONSISTENT WITH THE AMENDMENT OR ADDITION
7 OF SECTIONS 103(7) AND 1902-B OF THE ACT:

8 (1) SECTION 201 OF THE ACT OF MAY 22, 1933 (P.L.853,
9 NO.155), KNOWN AS THE GENERAL COUNTY ASSESSMENT LAW.

10 (2) SECTION 201 OF THE ACT OF MAY 21, 1943 (P.L.571,
11 NO.254), KNOWN AS THE FOURTH TO EIGHTH CLASS COUNTY
12 ASSESSMENT LAW.

13 (3) ALL OTHER ACTS AND PARTS OF ACTS.

14 SECTION 6. THE AMENDMENT OR ADDITION OF SECTIONS 103(7) AND
15 1902-B OF THE ACT SHALL APPLY RETROACTIVELY TO ASSESSMENTS USED
16 FOR PURPOSES OF REAL PROPERTY TAXES LEVIED AND COLLECTED FOR
17 FISCAL PERIODS OF POLITICAL SUBDIVISIONS BEGINNING ON OR AFTER
18 JANUARY 1, 2005.

19 Section ~~2~~ 7. This act shall take effect immediately.

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