

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2764 Session of  
2008

INTRODUCED BY HENNESSEY, BEAR, BIANCUCCI, BOYD, CALTAGIRONE,  
CARROLL, CREIGHTON, DePASQUALE, EVERETT, FAIRCHILD, FLECK,  
GEORGE, GILLESPIE, GINGRICH, GODSHALL, GOODMAN, HARHART,  
HARPER, HERSHEY, HORNAMAN, JAMES, M. KELLER, KORTZ, KOTIK,  
KULA, LONGIETTI, MACKERETH, McILVAINE SMITH, MELIO,  
R. MILLER, MOYER, MUNDY, MURT, MYERS, NAILOR, O'NEILL, QUINN,  
RAPP, SAYLOR, SEIP, SIPTROTH, K. SMITH, SONNEY, SWANGER,  
VULAKOVICH AND J. WHITE, SEPTEMBER 9, 2008

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 9, 2008

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, further providing for administration  
3 and procedure.

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

6 Section 1. Section 8584 of Title 53 of the Pennsylvania  
7 Consolidated Statutes is amended to read:

8 § 8584. Administration and procedure.

9 (a) Application; determinations.--The owner or owners of  
10 real property seeking to have property approved as homestead  
11 property or farmstead property shall file an application with  
12 the assessor on the form developed under section 8587 (relating  
13 to uniform application). Determinations with respect to the  
14 qualification of all or a part of a parcel of real property as  
15 homestead property or farmstead property shall be made by the

1   assessor.

2       (a.1) Change in local taxing authority.--An owner of real  
3 property that has previously applied for and had property  
4 approved as homestead or farmstead property and becomes the  
5 owner of real property within the boundary of a different local  
6 taxing authority shall be allowed to petition the county  
7 assessment office to have the newly acquired property approved  
8 as homestead or farmstead property, regardless of the date of  
9 which the newly acquired property is acquired. Upon receipt of  
10 the petition regarding a property that was already approved as  
11 homestead or farmstead property, the county assessment office  
12 shall approve the property as homestead or farmstead property if  
13 the property remains qualified as such pursuant to this chapter.  
14 Upon receipt of the petition regarding a property that was not  
15 already approved as homestead or farmstead property, the county  
16 assessment office shall approve the property as homestead or  
17 farmstead property if the property qualifies as such pursuant to  
18 this chapter and shall notify the school district accordingly.

19       (b) Filing deadlines; renewal of application.--Applications  
20 shall be filed with the assessor not later than March 1 of each  
21 year. The governing body of a county may adopt a schedule for  
22 review or reapplication for real property previously approved as  
23 homestead property or farmstead property.

24       (c) Notice of applications and deadlines.--The assessor  
25 shall provide sufficient notice to the public regarding the  
26 availability of applications to designate real property as  
27 homestead property or farmstead property and all filing  
28 deadlines. The assessor shall make applications available at  
29 least 75 days before the filing deadline.

30       (d) Denial of application.--The assessor shall provide to

1 each property owner whose application for approval as homestead  
2 property or farmstead property is being denied in whole or in  
3 part a written notice of denial by first class mail not later  
4 than 120 days after the filing deadline. The notice shall  
5 include all reasons for denial. Failure by the assessor to  
6 provide notice under this subsection shall be deemed to be  
7 approval of the application.

8 (e) Appeals of assessor's decision.--An owner aggrieved by  
9 the decision of the assessor may appeal to the board for a  
10 review of the decision in a manner consistent with the  
11 provisions for appeal of assessments under the applicable  
12 assessment law. Appeals under this subsection shall be limited  
13 to whether the application meets the requirements of subsections  
14 (a) and (b) or whether the parcel for which the appeal is made  
15 meets the definition of "farmstead property" or "homestead  
16 property."

17 (f) Other appeals.--Appeals regarding the assessed value of  
18 real property under the applicable assessment law shall be based  
19 on the assessed value of the real property before application of  
20 the exclusions for homestead property or farmstead property. The  
21 issue of qualification as homestead property or farmstead  
22 property shall not be raised in an appeal except as provided in  
23 subsection (e).

24 (g) False or fraudulent applications.--The assessor may  
25 select, randomly or otherwise, applications filed under  
26 subsection (a) to review for false or fraudulent information.

27 (h) Penalties.--Any person who files an application under  
28 subsection (a) which is false as to any material matter shall:

29 (1) pay any taxes which would have been due but for the  
30 false application, plus simple interest computed at the rate

provided in section 806 of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code;

(2) pay a penalty equal to 10% of the unpaid taxes computed under paragraph (1); and

(3) upon conviction for filing an application under subsection (a) which a person knows to be fraudulent, be guilty of a misdemeanor of the third degree and be sentenced to pay a fine not exceeding \$2,500.

(i) Reports.--At the same time as the assessor certifies the tax duplicate, the assessor shall provide to the governing bodies of the county and each political subdivision within the county upon request and at no charge a certified report listing at least all of the following information:

(1) The parcel number of each parcel which is approved, in whole or in part, as homestead property.

(2) The assessed value of each parcel which is approved, in whole or in part, as homestead property.

(3) The portion of the assessed value of each parcel listed under paragraph (2) which is approved as homestead property.

(4) The median assessed value of the homestead property listed in paragraph (3).

(5) The parcel number of each parcel which is approved, in whole or in part, as farmstead property.

(6) The assessed value of each parcel which is approved, in whole or in part, as farmstead property.

(7) The portion of the assessed value of each parcel listed under paragraph (6) which is approved as farmstead property.

The governing body of the county may set reasonable fees for

1 providing customized reports or services not otherwise required  
2 under this chapter or other applicable law to political  
3 subdivisions.

4 (j) Notification on change of use.--

5 (1) A property owner whose property is approved as  
6 homestead property or farmstead property and which property  
7 no longer qualifies as homestead property or farmstead  
8 property shall notify the assessor within 45 days of the date  
9 the property no longer qualifies as homestead property or  
10 farmstead property. Failure to notify the assessor as  
11 required by this subsection shall be treated in the same  
12 manner as a false application under subsection (g).

13 (2) The recorder of deeds shall periodically provide to  
14 the assessor a list of real property conveyance documents  
15 which have been presented for recording. The list shall  
16 include the name of the grantor and the address of the  
17 property. For the purposes of this paragraph, the word  
18 "document" shall have the meaning ascribed to it in section  
19 1101-C of the Tax Reform Code.

20 Section 2. This act shall take effect immediately.