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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 413**      Session of  
2007

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INTRODUCED BY BROWNE, WONDERLING, WASHINGTON AND BOSCOLA,  
MARCH 13, 2007

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REFERRED TO FINANCE, MARCH 13, 2007

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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," further providing for  
5 assessment of signs and sign structures; and making related  
6 repeals.

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

9 Section 1. Section 103(7) of the act of July 28, 1953  
10 (P.L.723, No.230), known as the Second Class County Code, is  
11 amended to read:

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

14 \* \* \*

15 (7) [Any] Except as provided by Articles XIX-A and XIX-B,  
16 any law relating to the assessment and valuation of property and  
17 persons for taxation.

18 \* \* \*

19 Section 2. The act is amended by adding a section to read:

1       Section 1902-B. Assessment of Signs and Sign Structures.--No  
2 sign or structure predominantly used to support or display a  
3 sign shall be assessed as real property by a county for purposes  
4 of the taxation of real property by the county or a political  
5 subdivision located within the county, or by a municipality  
6 located within the county authorized to assess real property for  
7 purposes of taxation, regardless of whether the sign or sign  
8 structure has become affixed to the real estate.

9       Section 3. The amendment or addition of sections 103(7) and  
10 1902-B of the act are not intended to and shall not be  
11 interpreted as doing any of the following:

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

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

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

25       Section 4. (a) The General Assembly declares that the  
26 repeals under subsection (b) are necessary to effectuate the  
27 purposes of this act.

28           (b) The following acts and parts of acts are repealed  
29 insofar as they are inconsistent with the amendment or addition  
30 of sections 103(7) and 1902-B of the act:

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

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

6           (3) All other acts and parts of acts.

7           Section 5. The amendment or addition of sections 103(7) and  
8 1902-B of the act shall apply retroactively to assessments used  
9 for purposes of real property taxes levied and collected for  
10 fiscal periods of political subdivisions beginning on or after  
11 January 1, 2005.

12          Section 6. This act shall take effect immediately.