

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 158 Session of 2011

INTRODUCED BY FONTANA, RAFFERTY, M. WHITE, BOSCOLA, PIPPY, COSTA, FERLO, HUGHES, BREWSTER, SOLOBAY, WASHINGTON, STACK, KASUNIC, YUDICHAK, BROWNE, FARNESE, BLAKE AND WOZNIAK, JANUARY 18, 2011

REFERRED TO FINANCE, JANUARY 18, 2011

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 procedure for obtaining an exemption.

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

8 Section 1. Section 6 of the act of December 17, 1986  
 9 (P.L.1693, No.202), known as the New Home Construction Local Tax  
 10 Abatement Act, amended December 19, 1997 (P.L.617, No.63), is  
 11 amended to read:

12 Section 6. Procedure for obtaining an exemption.

13 (a) Notification.--Any person desiring tax exemption,  
 14 pursuant to ordinances or resolutions adopted pursuant to this  
 15 act, shall notify each local taxing authority granting the  
 16 exemption on a form provided by the local taxing authority. The  
 17 form shall be submitted between the time the [person desiring  
 18 tax exemption secures the building permit and when the occupancy

1 permit is issued, or if no building permit or other notification  
2 of improvement is required, prior to the time the structure is  
3 assessed for tax purposes] building permit is issued and six  
4 months following the date of the initial occupancy of the  
5 property. The initial occupancy shall be presumed to have  
6 occurred on the date of the issuance of a certificate of  
7 occupancy or on the closing date on which the applicant  
8 purchased the property, whichever occurs later. A copy of the  
9 exemption request shall be forwarded to the Board of Assessment  
10 and Revision of Taxes or other appropriate assessment agency.  
11 The assessment agency shall not be required to reassess that  
12 portion of the property which has been exempted by the  
13 municipality for taxation purposes until the exemption period  
14 has expired. Appeals from any reassessment and the amounts  
15 eligible for the exemption may be taken by the taxpayer or the  
16 local taxing authorities as provided by law.

17 (b) Application of changes.--Except as may be authorized in  
18 section 4(c), the cost of improvements to be exempted and the  
19 schedule of taxes exempted existing at the time of the  
20 submission of the form as provided in subsection (a) shall be  
21 applicable to that exemption request.

22 Section 2. This act shall take effect in 60 days.