

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 161 Session of 2013

INTRODUCED BY MOUL, STEPHENS, GINGRICH, D. COSTA, EMRICK,
METZGAR, CUTLER, C. HARRIS, V. BROWN, KORTZ, TALLMAN,
PICKETT, MUNDY, ROCK, HESS, MILLER, HAHN AND MURT,
JANUARY 17, 2013

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 17, 2013

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for assessment of mobile homes and house
4 trailers.

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

7 Section 1. Section 8821 of Title 53 of the Pennsylvania
8 Consolidated Statutes is amended by adding a subsection to read:
9 § 8821. Assessment of mobile homes and house trailers.

10 * * *

11 (a.1) Value.--

12 (1) In arriving at the actual value of a mobile home or
13 house trailer, the assessor shall consider:

14 (i) The value placed on the mobile home or house
15 trailer in a national directory or valuation guide
16 prepared by an association that analyzes mobile home or
17 house trailer sales and other relevant data.

18 (ii) Any depreciation in value of the unit.

1 (iii) The ability of the mobile home or house
2 trailer to be readily transported from one site to
3 another.

4 (2) The value stated in the national directory or
5 valuation guide shall be prima facie evidence of value, but
6 shall not necessarily be controlling.

7 * * *

8 Section 2. This act shall take effect January 1, 2014.