
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **950** Session of
2017

INTRODUCED BY EICHELBERGER, BLAKE, MCGARRIGLE, HUTCHINSON AND
SCHWANK, NOVEMBER 29, 2017

REFERRED TO LOCAL GOVERNMENT, NOVEMBER 29, 2017

AN ACT

1 Establishing a voluntary real estate sales verification form
2 pilot program.

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

5 Section 1. Legislative intent.

6 It is the intent of the General Assembly that:

7 (1) The validity of county sales data is critical in
8 determining school funding formulae, the county common level
9 ratio, the Pennsylvania realty transfer tax and Pennsylvania
10 Foreign Fire Insurance Tax Distributions, in addition to
11 establishing fair market values for ad valorem real estate
12 tax purposes.

13 (2) Counties are currently not required to have written
14 procedures for sales verification methods, leading to
15 possible inconsistencies across counties.

16 (3) The International Association of Assessing Officers
17 recommends the use of sales verification questionnaires.

18 (4) Despite the successful use of sales verification

1 forms by some counties in this Commonwealth, more data are
2 required to determine whether a Statewide program is
3 feasible.

4 Section 2. Resolution required.

5 The commissioners of any county may, by resolution, implement
6 a real estate sales verification form pilot program in
7 accordance with section 3.

8 Section 3. Form and implementation.

9 The County Commissioners Association of Pennsylvania, in
10 cooperation with the Assessors' Association of Pennsylvania, the
11 State Tax Equalization Board and the Local Government
12 Commission, shall develop the form, instructions for completion
13 and county implementation guidelines subject to the following:

14 (1) In a county implementing a resolution under section
15 2, the tax assessment office personnel shall, beginning on
16 the first day of the third month next following the effective
17 date of this act, instruct each grantee or other party
18 interest in a real estate transaction of the existence of the
19 real estate sales verification form pilot program and provide
20 assistance in form completion. The real estate sales
21 verification form pilot program shall terminate on the last
22 day of the twelfth month following the effective date of this
23 act.

24 (2) The real estate sales verification form pilot
25 program shall be voluntary, and no conveyance or recordation
26 of real property shall be conditioned or otherwise affected
27 by completion of the form.

28 (3) No fee shall be charged to any person for costs
29 associated with the real estate sales verification form pilot
30 program.

1 (4) A sales verification form completed under the real
2 estate sales verification form pilot program may not be
3 subject to disclosure under the act of February 14, 2008
4 (P.L.6, No.3), known as the Right-to-Know Law, and need not
5 be retained by the county in accordance with 53 Pa.C.S. Ch.
6 13 Subch. F (relating to records).

7 (5) The county tax assessment office shall maintain the
8 sales verification form for the duration of the real estate
9 sales verification form pilot program in accordance with the
10 implementation guidelines.

11 (6) The contents of a sales verification form may not be
12 used in any proceeding challenging the validity of an
13 assessment.

14 (7) In counties that participate in Electronic Recording
15 of Deeds (E-Recording), the county commissioners shall
16 require the tax assessment office to coordinate with the
17 recorders of deeds' office for completion of the form and
18 delivery methodology to the tax assessment office. Except as
19 provided in this paragraph, no county officer shall be
20 required to assist in the collection or completion of the
21 form.

22 Section 4. Reports.

23 The following reports are required:

24 (1) Within 90 days of the termination of the real estate
25 sales verification form pilot program, a participating county
26 shall submit to the Local Government Commission a final
27 report. The final report shall contain the following
28 information:

29 (i) Number of conveyances recorded.

30 (ii) Number of sales forms completed and submitted,

1 subdivided by those completing the form in person and
2 those using the E-Recording process.

3 (iii) Number of interested parties objecting to
4 completing the form and, if available, the reasons for
5 the objections.

6 (2) No later than 180 days following the termination of
7 the real estate sales verification form pilot program, the
8 Local Government Commission, in coordination with the State
9 Tax Equalization Board, shall provide to the General Assembly
10 a report on the delivery, operation and impact of the real
11 estate sales verification form pilot program. The report
12 under this paragraph may not be required in the event that
13 fewer than three counties have implemented a resolution under
14 section 2.

15 Section 5. Effective date.

16 This act shall take effect immediately.