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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 405 Session of  
2023

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INTRODUCED BY GALLOWAY, MADDEN, SANCHEZ AND ISAACSON,  
MARCH 14, 2023

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 14, 2023

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AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, in consolidated county assessment,  
3 further providing for assessment of lands divided by boundary  
4 lines.

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

7 Section 1. Section 8818 of Title 53 of the Pennsylvania  
8 Consolidated Statutes is amended by adding a subsection to read:  
9 § 8818. Assessment of lands divided by boundary lines.

10 \* \* \*

11 (f) Procedure.--

12 (1) A choice of assessment made under subsection (a)(2)  
13 or (c) after the effective date of this subsection shall be  
14 in writing and filed in the assessment office and with the  
15 recorder of deeds. The choice of assessment shall be binding  
16 on all owners and subsequent owners except as provided under  
17 paragraph (2) or if the property is subsequently subdivided.  
18 A subdivided tract of land shall be assessed by the county  
19 and taxed in the municipality where the tract of land is

1 located unless otherwise subject to the procedures under this  
2 section.

3 (2) After a final adjudication or other change or  
4 determination of a municipal boundary in accordance with law  
5 which would alter an assessment of lands, the procedures  
6 under this section shall be applied to the new boundary and  
7 shall be effective January 1 of the first year beginning no  
8 sooner than six months after the effective date of the change  
9 or determination.

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