

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 405 Session of 2023

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

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 3, 2023

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 SECTION 1. SECTION 8818(C) OF TITLE 53 OF THE PENNSYLVANIA <--
10 CONSOLIDATED STATUTES IS AMENDED AND THE SECTION IS AMENDED BY
11 ADDING A SUBSECTION TO READ:

12 § 8818. Assessment of lands divided by boundary lines.

13 * * *

14 (C) ASSESSMENT WHERE TOWNSHIP BOUNDARY LINES PASS THROUGH <--
15 MANSION HOUSE.--IF THE BOUNDARY LINES OF ANY TOWNSHIP AND A
16 CITY, BOROUGH OR TOWNSHIP PASS THROUGH THE MANSION HOUSE, THE
17 OWNER OF THE LAND MAY CHOOSE THE MUNICIPALITY IN WHICH THE LAND
18 SHALL BE ASSESSED. IF THE OWNER REFUSES OR NEGLECTS TO CHOOSE,

1 [THE MANSION HOUSE SHALL BE CONSIDERED TO BE ENTIRELY LOCATED IN
2 THE TOWNSHIP FOR ASSESSMENT PURPOSES.] THE LAND SHALL BE
3 ASSESSED IN THE MUNICIPALITY IN WHICH THE LARGER PORTION OF THE
4 MANSION HOUSE IS LOCATED.

5 * * *

6 (f) Procedure.--

7 (1) A choice of assessment made under subsection (a)(2)
8 or (c) after the effective date of this subsection shall be
9 in writing and filed in the assessment office and with the <--
10 recorder of deeds. The choice of assessment shall be binding
11 on all owners and subsequent owners THE OWNER. SUBSEQUENT <--
12 OWNERS SHALL HAVE A CHOICE OF ASSESSMENT AT TIME OF PURCHASE
13 except as provided under paragraph (2) or if the property is
14 subsequently subdivided. A subdivided tract of land shall be
15 assessed by the county and taxed in the municipality where
16 the tract of land is located unless otherwise subject to the
17 procedures under this section.

18 (2) After a final adjudication or other change or
19 determination of a municipal boundary in accordance with law
20 which would alter an assessment of lands, the procedures
21 under this section shall be applied to the new boundary and
22 shall be effective January 1 of the first year beginning no
23 sooner than six months after the effective date of the change
24 or determination.

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