

## No. 1977-103

## AN ACT

## HB 331

Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employees; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," further regulating the valuation or assessment of real estate subject to sewer connection ban orders.

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

Section 1. The act of May 21, 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class County Assessment Law," is amended by adding a section to read:

***Section 204. Temporary Assessment Change for Real Estate Subject to a Sewer Connection Ban Order.—When a department or agency of the Commonwealth or a municipality has ordered a sewer connection ban because of a lack of adequate sewage treatment facilities, the real estate affected by the order shall be reassessed for the duration of the order or for two years, whichever is the shorter period of time. For the purposes of this section, the phrase "affected by the order" shall be defined as the application for a building permit and the denial to the applicant of permission to proceed with the building or construction because of a sewer ban order. The reassessment shall be based on the best use of the land during the period of the reassessment.***

Section 2. This act shall apply to sewer connection bans in effect on and after the effective date of this act. The two-year period of reassessment shall begin on the effective date of this act for sewer connection bans imposed on or before the effective date of this act.

Section 3. This act shall take effect immediately.

APPROVED—The 22nd day of December, A. D. 1977.

MILTON J. SHAPP