

No. 1997-63

AN ACT

HB 836

Amending the act of December 17, 1986 (P.L.1693, No.202), entitled "An act empowering certain local taxing authorities to provide exemptions from taxation for certain improvements made to certain unimproved residential property," further providing for the procedure for obtaining an exemption.

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

Section 1. Section 6(a) of the act of December 17, 1986 (P.L.1693, No.202), known as the New Home Construction Local Tax Abatement Act, is amended to read:

Section 6. Procedure for obtaining an exemption.

(a) Notification.—Any person desiring tax exemption, pursuant to ordinances or resolutions adopted pursuant to this act, shall notify each local taxing authority granting the exemption on a form provided by the local taxing authority. The form shall be submitted [at] *between* the time the person desiring tax exemption secures the building permit *and when the occupancy permit is issued*, or if no building permit or other notification of improvement is required, [at the time he commences construction] *prior to the time the structure is assessed for tax purposes*. A copy of the exemption request shall be forwarded to the Board of Assessment and Revision of Taxes or other appropriate assessment agency. The assessment agency shall not be required to reassess that portion of the property which has been exempted by the municipality for taxation purposes until the exemption period has expired. Appeals from any reassessment and the amounts eligible for the exemption may be taken by the taxpayer or the local taxing authorities as provided by law.

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Section 2. This act shall take effect immediately.

APPROVED—The 19th day of December, A.D. 1997.

THOMAS J. RIDGE