

No. 2000-44

AN ACT

HB 1423

Amending the act of June 26, 1931 (P.L.1379, No.348), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," further providing for changing assessed valuation when a property is improved.

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

Section 1. Section 6.1 of the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, added July 19, 1991 (P.L.91, No.21), is amended to read:

Section 6.1. The subordinate assessors may change the assessed valuation on real property when a parcel of land is divided and conveyed away in smaller parcels or when improvements are made to real property or existing improvements are removed from real property or are destroyed. The painting of a building or the normal regular repairs to a building aggregating [**one thousand dollars (\$1,000)**] *two thousand five hundred dollars (\$2,500)* or less in value annually shall not be deemed cause for a change in valuation.

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

APPROVED—The 22nd day of June, A.D. 2000.

THOMAS J. RIDGE