

No. 2000-69

AN ACT

HB 1424

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 employes; 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 providing for changes in valuation, for issuance of a building permit and for information on improvements.

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

Section 1. Section 602.1 of the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law, amended July 31, 1968 (P.L.1033, No.313), is amended to read:

Section 602.1. Changes in Valuation.—The board may change the assessed valuation on real property when (i) a parcel of land is divided and conveyed away in smaller parcels, or (ii) when the economy of the county or any portion thereof has depreciated or appreciated to such extent that real estate values generally in that area are affected, and (iii) 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 (\$1000)**] *two thousand five hundred dollars (\$2,500)* or less in value annually shall not be deemed cause for a change in valuation.

Section 2. Section 602.2 of the act, amended July 31, 1968 (P.L.1034, No.314), is amended to read:

Section 602.2. Abstracts of Building Permits and Information on Improvements to be Furnished Board.—(a) The office issuing building permits in every political subdivision of each county shall keep a daily record, separate and apart from all other records, of every building permit issued, which shall set forth the following information: the date of issuance, the names and addresses of the persons owning and a description sufficient to identify the property for which the permit was issued, the nature of the

improvements and the amount in dollars in which issued. On or before the first Monday of each month, such office shall file the daily record in the office of the board of the county in which it is located, together with a certificate of the head of such office that its contents are correct. Such office may charge and collect from each person to whom a building permit is issued a sum of not more than [one dollar (\$1.00)] *ten dollars (\$10.00)* which shall be in full compensation for its services under the provisions of this act.

(b) Whenever any person makes improvements other than painting of or normal regular repairs to a building aggregating [one thousand dollars (\$1000) or less] *more than two thousand five hundred dollars (\$2,500)* in value annually to any real property in any political subdivision in the county and he is not required to obtain a building permit therefor by any political subdivision within thirty days of commencing the improvements, he shall furnish the following information to the board: the name and address of the person owning and a description sufficient to identify the property involved, the nature of the improvements made or to be made and the amount in dollars of the value of the improvements.

Any person who wilfully fails to comply with the provisions of this subsection, or who in furnishing such information wilfully falsifies the same, shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine of not more than fifty dollars (\$50.00).

(c) At least once every three months, the board shall forward copies of such improvement records to the assessors of the political subdivision in which such improvements are made or contemplated. The assessors shall visit the site of the improvements and secure any information the board requests, which may include the description and measurements, type of construction, degree of completion, cost and probable value of the improvements.

Section 3. This act shall take effect in 60 days.

APPROVED—The 11th day of October, A.D. 2000.

THOMAS J. RIDGE