

No. 2007-38

## AN ACT

SB 413

Amending the act of July 28, 1953 (P.L.723, No.230), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," further providing for assessment of signs and sign structures; and making related repeals.

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

Section 1. Section 103(7) of the act of July 28, 1953 (P.L.723, No.230), known as the Second Class County Code, is amended to read:

Section 103. Excluded Provisions.—This act does not include any provisions of[,] and shall not be construed to repeal:

\* \* \*

(7) [Any] *Except as provided by Articles XIX-A and XIX-B, any law relating to the assessment and valuation of property and persons for taxation.*

\* \* \*

Section 2. The act is amended by adding a section to read:

***Section 1902-B. Assessment of Signs and Sign Structures.—No sign or structure predominantly used to support or display a sign shall be assessed as real property by a county for purposes of the taxation of real property by the county or a political subdivision located within the county, or by a municipality located within the county authorized to assess real property for purposes of taxation, regardless of whether the sign or sign structure has become affixed to the real estate.***

Section 3. The amendment or addition of sections 103(7) and 1902-B of the act are not intended to and shall not be interpreted as doing any of the following:

(1) Ratifying any actions taken by taxing authorities to assess or tax signs or sign structures as real property prior to the effective date of this section.

(2) Authorizing, ratifying or affirming the authority of counties not subject to the act and political subdivisions located within the county to assess or tax signs or sign structures as real property.

(3) Create an implication that the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, should not be uniformly applied to all classes of counties and political subdivisions located within the county authorized by law to assess real property for purposes of taxation, except as otherwise expressly provided by law.

Section 4. (a) The General Assembly declares that the repeals under subsection (b) are necessary to effectuate the purposes of this act.

(b) The following acts and parts of acts are repealed insofar as they are inconsistent with the amendment or addition of sections 103(7) and 1902-B of the act:

(1) Section 201 of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law.

(2) All other acts and parts of acts.

Section 5. The amendment or addition of sections 103(7) and 1902-B of the act shall apply retroactively to assessments used for purposes of real property taxes levied and collected for fiscal periods of political subdivisions beginning on or after January 1, 2005.

Section 6. This act shall take effect immediately.

APPROVED—The 17th day of July, A.D. 2007.

EDWARD G. RENDELL