

No. 1984-53

## AN ACT

SB 503

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," further providing for assessments when sewer connection bans are imposed.

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

Section 1. Section 206 of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, added December 22, 1977 (P.L.348, No.104), is amended to read:

Section 206. 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]**. The reassessment shall be based on the value of the best use of the land during the period of the reassessment. 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.

Section 2. This act shall apply to all sewer connection bans in effect on or after the effective date of this act.

Section 3. This act shall take effect immediately.

APPROVED—The 9th day of May, A. D. 1984.

DICK THORNBURGH