

AN ACT

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

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

8 Section 1. Section 6 of the act of December 17, 1986
9 (P.L.1693, No.202), known as the New Home Construction Local Tax
10 Abatement Act, amended December 19, 1997 (P.L.617, No.63), is
11 amended to read:

12 Section 6. Procedure for obtaining an exemption.

13 (a) Notification.--Any person desiring tax exemption,
14 pursuant to ordinances or resolutions adopted pursuant to this
15 act, shall notify each local taxing authority granting the
16 exemption on a form provided by the local taxing authority. The
17 form shall be submitted between the time the person desiring tax
18 exemption secures the building permit and when the occupancy
19 permit is issued, or if no building permit or other notification

1 of improvement is required, prior to the time the structure is
2 assessed for tax purposes. In the event that an occupancy permit
3 is issued to a contractor, the eventual property owner shall
4 have six months from the date of occupancy to submit the
5 appropriate form. A copy of the exemption request shall be
6 forwarded to the Board of Assessment and Revision of Taxes or
7 other appropriate assessment agency. The assessment agency shall
8 not be required to reassess that portion of the property which
9 has been exempted by the municipality for taxation purposes
10 until the exemption period has expired. Appeals from any
11 reassessment and the amounts eligible for the exemption may be
12 taken by the taxpayer or the local taxing authorities as
13 provided by law.

14 (b) Application of changes.--Except as may be authorized in
15 section 4(c), the cost of improvements to be exempted and the
16 schedule of taxes exempted existing at the time of the
17 submission of the form as provided in subsection (a) shall be
18 applicable to that exemption request.

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