

Senate Local Government Committee



Senator Scott E. Hutchinson
Chairman

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SB 785 – PN 945 (Eichelberger)

SYNOPSIS:

Amends the Amends the Title 53 (Municipalities Generally), Chapter 88 (Consolidated County Assessment) to clarify that buildings, whether or not permanently attached to land, water, gas, electric or sewer facilities, are subjects of taxation for real estate tax purposes.

SUMMARY:

Specifically, this bill would amend 53 Pa.C.S. § 8811(a) (1) (iii) by removing the phrase “permanently attached to land or connected with water, gas, electric or sewage facilities,” which was inadvertently inserted during the codification of three major assessment laws in 2010 (Act 93 of 2010).

- *A02222 – provides an exception for de minimis structures of 200 square feet or less and agricultural buildings of 1000 square feet or less that are not permanently attached to land or connected to utilities.*

Effective Date: Immediately.