

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 405 Session of 2023

INTRODUCED BY GALLOWAY, MADDEN, SANCHEZ AND ISAACSON, MARCH 14, 2023

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, JUNE 5, 2023

AN ACT

1 Amending ~~Title~~ TITLES 53 (Municipalities Generally) AND 68 (REAL <--
2 AND PERSONAL PROPERTY) of the Pennsylvania Consolidated
3 Statutes, in consolidated county assessment, further
4 providing for assessment of lands divided by boundary lines; <--
5 AND, IN SELLER DISCLOSURES, FURTHER PROVIDING FOR DISCLOSURE
6 FORM.

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

9 Section 1. Section 8818(c) of Title 53 of the Pennsylvania
10 Consolidated Statutes is amended and the section is amended by
11 adding a subsection to read:

12 § 8818. Assessment of lands divided by boundary lines.

13 * * *

14 (c) Assessment where township boundary lines pass through
15 mansion house.--If the boundary lines of any township and a
16 city, borough or township pass through the mansion house, the
17 owner of the land may choose the municipality in which the land
18 shall be assessed. If the owner refuses or neglects to choose,
19 [the mansion house shall be considered to be entirely located in

1 the township for assessment purposes.] the land shall be
2 assessed in the municipality in which the larger portion of the
3 mansion house is located.

4 * * *

5 (f) Procedure.--

6 (1) A choice of assessment made under subsection (a)(2)
7 or (c) after the effective date of this subsection shall be
8 in writing and filed in the assessment office. The choice of
9 assessment shall be binding on the owner. Subsequent owners
10 shall have a choice of assessment at time of purchase except
11 as provided under paragraph (2) or if the property is
12 subsequently subdivided. A subdivided tract of land shall be
13 assessed by the county and taxed in the municipality where
14 the tract of land is located unless otherwise subject to the
15 procedures under this section.

16 (2) After a final adjudication or other change or
17 determination of a municipal boundary in accordance with law
18 which would alter an assessment of lands, the procedures
19 under this section shall be applied to the new boundary and
20 shall be effective January 1 of the first year beginning no
21 sooner than six months after the effective date of the change
22 or determination.

23 SECTION 2. SECTION 7304(B) OF TITLE 68 IS AMENDED BY ADDING <--

24 A PARAGRAPH TO READ:

25 § 7304. DISCLOSURE FORM.

26 * * *

27 (B) CONTENTS OF PROPERTY DISCLOSURE STATEMENT.--THE FORM OF
28 PROPERTY DISCLOSURE STATEMENT PROMULGATED BY THE STATE REAL
29 ESTATE COMMISSION SHALL CALL FOR DISCLOSURES WITH RESPECT TO ALL
30 OF THE FOLLOWING SUBJECTS:

1 * * *

2 (18) ASSESSMENT OF A MANSION HOUSE, IF DIVIDED BY A
3 MUNICIPAL BOUNDARY. THE STATEMENT SHALL STATE THAT, IN
4 ACCORDANCE WITH 53 PA.C.S. § 8818(A)(2) AND (C) (RELATING TO
5 ASSESSMENT OF LANDS DIVIDED BY BOUNDARY LINES), THE BUYER MAY
6 HAVE THE OPTION TO DETERMINE THE COUNTY OR MUNICIPAL
7 CORPORATION, AS THE CASE MAY BE, IN WHICH THE PROPERTY WILL
8 BE ASSESSED AND THAT THE DECISION MUST BE FILED WITH THE
9 COUNTY ASSESSMENT OFFICE.

10 * * *

11 Section 2 3. This act shall take effect in 60 days.

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