

No. 1977-104

## AN ACT

HB 332

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 regulating the valuation or assessment of real estate subject to sewer connection ban orders.

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

Section 1. The act of May 22, 1933 (P.L.853, No.155), known as "The General County Assessment Law," is amended by adding a section 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 sewer connection bans in effect on and after the effective date of this act. The two year period of reassessment shall begin on the effective date of this act for sewer connection bans imposed on or before the effective date of this act.

Section 3. This act shall take effect immediately.

APPROVED—The 22nd day of December, A. D. 1977.

MILTON J. SHAPP