

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2411 Session of
1982

INTRODUCED BY O'DONNELL, SALVATORE, OLIVER, BORSKI, EVANS,
PUCCIARELLI, ROCKS, SWAIM, RIEGER, McMONAGLE, GRAY,
DONATUCCI, DEAL, COHEN AND J. D. WILLIAMS, APRIL 14, 1982

REFERRED TO COMMITTEE ON URBAN AFFAIRS, APRIL 14, 1982

AN ACT

1 Amending the act of June 27, 1939 (P.L.1199, No.404), entitled
2 "An act relating to the assessment of real and personal
3 property and other subjects of taxation in counties of the
4 first class; providing for the appointment of members of the
5 board of revision of taxes by the judges of the courts of
6 common pleas; providing for the appointment, by the board, of
7 personal property assessors, real estate assessors and
8 assistant real estate assessors, clerks and other employes;
9 fixing the salaries of members of the board, assessors and
10 assistant assessors, and providing for the payment of
11 salaries and expenses from the county treasury; prescribing
12 the powers and duties of the board and of the assessors, the
13 time and manner of making assessments, of the revision and
14 notice of assessments and of appeals therefrom; prescribing
15 the records of assessments; and repealing existing laws,"
16 authorizing deferral of taxes as to certain increased
17 assessments.

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

20 Section 1. The act of June 27, 1939 (P.L.1199, No.404),
21 entitled "An act relating to the assessment of real and personal
22 property and other subjects of taxation in counties of the first
23 class; providing for the appointment of members of the board of
24 revision of taxes by the judges of the courts of common pleas;
25 providing for the appointment, by the board, of personal

1 property assessors, real estate assessors and assistant real
2 estate assessors, clerks and other employees; fixing the salaries
3 of members of the board, assessors and assistant assessors, and
4 providing for the payment of salaries and expenses from the
5 county treasury; prescribing the powers and duties of the board
6 and of the assessors, the time and manner of making assessments,
7 of the revision and notice of assessments and of appeals
8 therefrom; prescribing the records of assessments; and repealing
9 existing laws," is amended by adding sections to read:

10 Section 14.2. The board shall grant a deferral of payment of
11 the increase in the taxpayer's obligation due to an increase in
12 the assessed value of the property where:

13 (1) the property is a single-family dwelling;

14 (2) the property is used as the sole residence by the owner
15 or owners; and

16 (3) the owner or owners are determined to be in financial
17 need as established by regulations of the board.

18 Section 14.3. All taxes deferred pursuant to this act shall
19 constitute a prior lien on such property in favor of the city
20 and shall attach as of the date of the deferral and in the same
21 manner and shall be entered as other liens for taxes under the
22 act of December 1, 1959 (P.L.1673, No.616), known as the "Self-
23 Assessed Tax Lien Act." The costs of entering and renewing such
24 lien shall be paid by the recipient of the tax deferral. Such
25 deferred taxes and such cost associated with the filing of a
26 lien shall be due and payable as of the time of the transfer of
27 the property.

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