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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 1541

Session of  
1977

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INTRODUCED BY ENGLEHART, A. K. HUTCHINSON, PETRARCA, LETTERMAN,  
STEWART, BITTINGER, YAHNER, WASS, DIETZ, HALVERSON,  
L. E. SMITH, GARZIA AND C. GEORGE, JULY 27, 1977

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 27, 1977

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AN ACT

1 Authorizing abatement of real estate taxes because of  
2 destruction or damage of property by flood, or the refund or  
3 credit of the amount of such taxes against future taxes by  
4 certain political subdivisions and authorizing assessment of  
5 properties retroactive to January 1, 1977.

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

8 Section 1. The taxing bodies of the various counties,  
9 cities, boroughs, towns, townships and school districts, may  
10 abate real estate taxes imposed by them for the tax year 1977,  
11 if the real property upon which the tax was imposed was damaged  
12 or destroyed by flood, and if the real property is located, in  
13 July 1977, in a county declared a disaster area under the  
14 Federal Disaster Assistance Act. Provided, that the amount of  
15 any tax abated shall be in direct proportion to the damage to  
16 the property as measured by a reduction in the assessed  
17 valuation of the property by the local assessing authority using  
18 the same assessment valuation factors, criteria, and procedures  
19 in use prior to the disaster. Local assessing authorities are

1 hereby authorized to assess flood damaged properties retroactive  
2 to January 1, 1977 to reflect property reductions due to flood  
3 damage. In the event that such tax has been paid, the taxing  
4 bodies may refund such taxes or provide for giving credit for  
5 property subsequent to the tax year 1977: Provided, however,  
6 That the amount abated by any taxing body shall not exceed  
7 \$25,000 for any single property.

8 Section 2. No abatement, refund or credit, shall be allowed  
9 unless the property owner petitions the taxing body for the  
10 abatement, refund or credit, on or prior to April 1, 1978.

11 Section 3. The Commonwealth of Pennsylvania may make, from  
12 State disaster relief funds made available by the General  
13 Assembly or the United States Government, for a total period not  
14 exceeding three years, annual, partial or full reimbursement to  
15 any county, city, borough, town, township or school district for  
16 annual real estate taxes lost, based on the tax rate set for the  
17 year 1977, as a consequence of property values lost because of  
18 floods occurring during the Great July Flood of 1977: Provided,  
19 however, That any partial or full reimbursement made shall not  
20 duplicate any State or Federal payment made or to be made under  
21 any State or Federal Assistance Program: And, provided further,  
22 That any taxes lost for any reason not directly associated with  
23 the flooding shall not be eligible for any such Commonwealth  
24 reimbursement. Determination of eligibility for partial or full  
25 funding under this section shall be made by the Department of  
26 Community Affairs with the approval of the Governor. No payment  
27 under the authority of this act shall be made to school  
28 districts unless the district has applied for assistance from  
29 the Federal Government under Public Law 81-874 (20 U.S. Code  
30 241-1) and that application has been denied.

1       Section 4.   This act shall take effect immediately.