
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1807

Session of
1981

INTRODUCED BY NAHILL, CORDISCO, HARPER, PETRARCA, SWAIM, MORRIS,
HAGARTY, TELEK, ARTY, MICHLOVIC, WOGAN, WESTON AND OLASZ,
SEPTEMBER 21, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 21, 1981

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," providing for the definition of ratio in
11 appeals.

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

14 Section 1. The act of May 22, 1933 (P.L.853, No.155), known
15 as "The General County Assessment Law," is amended by adding a
16 section to read:

17 Section 518.2. Ratios of Value in Appeals.--In any appeal of
18 an assessment under this act a determination shall be made of
19 what ratio of assessed value to actual value was used generally
20 in the taxing district. The ratio so found shall be applied to
21 the value of the property which is the subject matter of the
22 appeal and such shall be the assessment. When the court on

appeal directs the application of the ratio, it shall be bound
by the provisions of this section. The term "ratio" as used
herein shall mean:

(1) That "ratio" of assessed value to actual value as
established, to be known as the "established ratio," by the
taxing authority or its delegated agency for the purpose of
determining assessed value (value for assessment purposes);

(2) The established ratio, as defined in clause (1) shall be
conclusively presumed to be the ratio generally used in the
taxing district if:

(i) the taxing district has generally reassessed within
seven years prior to the date of the tax appeal to court; or

(ii) the ratio for the taxing district as established by the
State Tax Equalization Board, which ratio shall be admissible in
evidence, for the tax year in question does not vary more than
fifteen per centum from the established ratio as defined in
clause (1); or

(iii) the mean (average) ratio as otherwise established in
evidence at the hearing for the tax year in question does not
vary more than twenty per centum from the established ratio as
defined in clause (1); or

(iv) the taxing district has established a "base year" for
assessment purposes and such base year is not more than seven
calendar years prior to the date of the appeal to court; and
further, that the established ratio as defined in clause (1) has
not been changed in the interim period from that established for
the base year.

(3) (i) In cases where the ratio is conclusively presumed
to be the ratio generally used in the taxing district under
clause (2)(i), (ii) and (iii) inclusively, then the sole issue

1 for the court determination shall be the actual value of the
2 property for the tax year in question.

3 (ii) In "base year" cases under clause 2(iv) the sole issue
4 for the court determination shall be the fair market value of
5 the property for the said base year.

6 (iii) After making such determination of value for the year
7 in question, as set forth in subclause (i) or (ii), the court
8 shall then apply the established ratio, as defined in clause
9 (1), to the said value as determined to arrive at the
10 assessment.

11 Section 2. This act shall be retroactive to January 1, 1981.

12 Section 3. This act shall take effect immediately.