

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1774 Session of
1989

INTRODUCED BY BATTISTO AND BIRMELIN, JUNE 27, 1989

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, NOVEMBER 14, 1989

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employes; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," PROHIBITING THE USE OF A COMMON LEVEL RATIO
23 MULTIPLIER IN DETERMINING PROPERTY VALUE; AND further
24 providing for appeals from assessments when there has been a
25 countywide revision of assessments. <—

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

28 ~~Section 1. Sections 702 and 704 of the act of May 21, 1943~~ <—

1 ~~(P.L.571, No.254), known as The Fourth to Eighth Class County~~
2 ~~Assessment Law,~~

3 SECTION 1. THE ACT OF MAY 21, 1943 (P.L.571, NO.254), KNOWN <—
4 AS THE FOURTH TO EIGHTH CLASS COUNTY ASSESSMENT LAW, IS AMENDED
5 BY ADDING A SECTION TO READ:

6 SECTION 617.2. USE OF COMMON LEVEL RATIO MULTIPLIER
7 PROHIBITED.--(A) NOTWITHSTANDING ANY PROVISION OF THIS ACT OR
8 ANY OTHER ACT, A COUNTY SHALL NOT USE A COMMON LEVEL RATIO
9 MULTIPLIER IN DETERMINING THE VALUE OF PROPERTY.

10 (B) AS USED IN THIS SECTION, THE TERM "COMMON LEVEL RATIO
11 MULTIPLIER" SHALL MEAN A STATISTICAL MULTIPLIER DEVELOPED BY USE
12 OF THE COMMON LEVEL RATIO AS DETERMINED BY THE STATE TAX
13 EQUALIZATION BOARD IN ANY GIVEN YEAR AND THE BASE YEAR
14 ASSESSMENTS THAT EXIST.

15 SECTION 2. SECTIONS 702 AND 704 OF THE ACT are amended by
16 adding subsections to read:

17 Section 702. Appeal Hearings.--* * *

18 (c.1) When a county has effected a countywide revision of
19 the assessment which was used to develop the common level ratio
20 last determined by the State Tax Equalization Board, the <—
21 following shall apply:

22 ~~(1) If a county performs a countywide revision of~~
23 ~~assessments by applying a common multiplier to the assessed~~
24 ~~values, the board shall apply such multiplier to the county's~~
25 ~~common level ratio to establish the certified revised common~~
26 ~~level ratio for the year in which the assessment was revised.~~

27 ~~(2) If AND the county performs a countywide revision of~~ <—
28 ~~assessments by revaluing the properties and applying an~~
29 ~~established predetermined ratio, the board shall utilize the~~
30 ~~established predetermined ratio instead of the common level~~

1 ratio for the year in which the assessment was revised and until
2 such time as the common level ratio determined by the State Tax
3 Equalization Board reflects the revaluing of properties
4 resulting from the revision of assessments.

5 * * *

6 Section 704. Appeal to Court from Order of Board; Collection
7 Pending; Appeal; Payment into Court.--* * *

8 (c.1) When a county has effected a countywide revision of
9 the assessment which was used to develop the common level ratio
10 last determined by the State Tax Equalization Board, the <—
11 following shall apply:

12 ~~(1) If a county performs a countywide revision of~~
13 ~~assessments by applying a common multiplier to the assessed~~
14 ~~values, the court shall apply such multiplier to the county's~~
15 ~~common level ratio to establish the certified revised common~~
16 ~~level ratio for the year in which the assessment was revised.~~

17 ~~(2) If AND the county performs a countywide revision of~~ <—
18 assessments by revaluing the properties and applying an
19 established predetermined ratio, the court shall utilize the
20 established predetermined ratio instead of the common level
21 ratio for the year in which the assessment was revised and until
22 such time as the common level ratio determined by the State Tax
23 Equalization Board reflects the revaluing of properties
24 resulting from the revision of assessments.

25 * * *

26 Section 2 3. This act shall be applicable to any countywide <—
27 revision of assessments which took effect on or after January 1,
28 1988.

29 Section 3 4. This act shall take effect immediately. <—