

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2044 Session of  
1993

INTRODUCED BY O'BRIEN, L. I. COHEN, DEMPSEY, RAYMOND, PLATTS,  
GODSHALL, LEVDANSKY, SCHEETZ, PERZEL, GEIST, E. Z. TAYLOR,  
MASLAND, HUTCHINSON, MARSICO, STERN, SAURMAN, SAYLOR, STEIL,  
ROHRER, WAUGH, LEH, MILLER, PHILLIPS AND PETTIT,  
OCTOBER 4, 1993

REFERRED TO COMMITTEE ON URBAN AFFAIRS, OCTOBER 4, 1993

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 prohibiting spot reassessment.

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

19 Section 1. Section 1.1 of the act of June 27, 1939  
20 (P.L.1199, No.404), entitled "An act relating to the assessment  
21 of real and personal property and other subjects of taxation in  
22 counties of the first class; providing for the appointment of  
23 members of the board of revision of taxes by the judges of the

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

12 Section 1.1. The following words and phrases when used in  
13 this act shall have, unless the context clearly indicates  
14 otherwise, the meanings given to them in this section:

15 \* \* \*

16 "Spot reassessment" shall mean the reassessment of a  
17 property or properties that is not conducted as part of a  
18 county-wide revised reassessment and which creates, sustains or  
19 increases disproportionality among properties' assessed values.

20 Section 2. Section 13 of the act is amended by adding a  
21 subsection to read:

22 Section 13. \* \* \*

23 (e) The board shall not engage in the practice of spot  
24 reassessment. In the event that the board does engage in the  
25 practice of spot reassessment, the property owner may appeal the  
26 assessment to the board or to the court as set forth in this  
27 act. Upon a finding by the board or an adjudication by the court  
28 that the property owner has been subjected to a spot  
29 reassessment, the property owner shall be entitled to a refund  
30 of any taxes paid pursuant to a spot reassessment and interest

1 thereon at the same rate and in the same manner as the  
2 Commonwealth is required to pay interest pursuant to section  
3 806.1 of the act of April 9, 1929 (P.L.343, No.176), known as  
4 "The Fiscal Code."

5       Section 3. This act shall take effect in 60 days.