

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2079 Session of
1999

INTRODUCED BY MICHLOVIC, VAN HORNE, TRELLO AND PRESTON,
NOVEMBER 17, 1999

REFERRED TO COMMITTEE ON URBAN AFFAIRS, NOVEMBER 17, 1999

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled
2 "An act providing for and regulating the assessment and
3 valuation of all subjects of taxation in counties of the
4 second class; creating and prescribing the powers and duties
5 of a Board of Property Assessment, Appeals and Review;
6 imposing duties on certain county and city officers;
7 abolishing the board for the assessment and revision of taxes
8 in such counties; and prescribing penalties," further
9 providing for repeals.

10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

12 Section 1. Section 20 of the act of June 21, 1939 (P.L.626,
13 No.294), referred to as the Second Class County Assessment Law,
14 is amended to read:

15 Section 20. (a) Except where inconsistent therewith or as
16 otherwise provided in this section, this act does not repeal any
17 of the provisions of the act, approved the twenty-second day of
18 May, one thousand nine hundred and thirty-three (Pamphlet Laws,
19 eight hundred fifty-three), entitled "An act relating to
20 taxation; designating the subjects, property and persons subject
21 to and exempt from taxation for all local purposes; providing

1 for and regulating the assessment and valuation of persons,
2 property and subjects of taxation for county purposes, and for
3 the use of those municipal and quasi-municipal corporations
4 which levy their taxes on county assessments and valuations;
5 amending, revising and consolidating the law relating thereto;
6 and repealing existing laws," or its amendments.

7 (b) As much as reads "And provided further, That any
8 charitable organization providing residential housing services
9 in which the charitable nonprofit organization receives
10 subsidies for at least ninety-five percent (95%) of the
11 residential housing units from a low-income Federal housing
12 program shall remain a 'purely public charity' and tax exempt
13 provided that any surplus from such assistance or subsidy is
14 monitored by the appropriate governmental agency and used solely
15 to advance common charitable purposes within the charitable
16 organization" in section 204(a)(3) of the act of May 22, 1933
17 (P.L.853, No.155), known as "The General County Assessment Law,"
18 is repealed insofar as it applies to counties of the second
19 class.

20 Section 2. All acts and parts of acts are repealed insofar
21 as they are inconsistent with this act.

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