

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 939 Session of
2007

INTRODUCED BY BISHOP, D. EVANS, PARKER, THOMAS, YOUNGBLOOD AND
JOSEPHS, MARCH 29, 2007

REFERRED TO COMMITTEE ON URBAN AFFAIRS, MARCH 29, 2007

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 providing for phase-in of tax increase resulting from
17 countywide revaluation.

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

20 Section 1. Section 8 of the act of June 27, 1939 (P.L.1199,
21 No.404), entitled "An act relating to the assessment of real and
22 personal property and other subjects of taxation in counties of
23 the first class; providing for the appointment of members of the
24 board of revision of taxes by the judges of the courts of common
25 pleas; providing for the appointment, by the board, of personal

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

10 Section 8. (a) Upon the date fixed for receiving the
11 returns of the assessors, the board shall proceed to examine the
12 returns and inquire whether the same have been made in
13 conformity with the laws of this Commonwealth, and whether all
14 property has been valued as provided in this act, and may
15 revise, alter and amend the valuations by raising or lowering
16 the valuations either in individual cases or by districts, shall
17 rectify all errors and make valuations where they have been
18 omitted. The board shall complete its revision of the
19 assessments on or before the third Monday of September of each
20 year. The assessments made by the assessors, as revised and
21 supplemented by the board, subject to appeal therefrom as
22 hereinafter in this act provided, shall constitute the assessed
23 value for tax purposes of real property located in the county
24 for the next ensuing calendar year.

25 (b) When a county of the first class makes a countywide
26 revision of assessment or revaluation of real property at values
27 based on a predetermined ratio of no less than one hundred
28 percent, the tax-levying body may, by ordinance, provide for a
29 uniform percentage phase-in of the increased taxation of each
30 property resulting from the countywide revaluation. An ordinance

1 adopted pursuant to this section may provide for a uniform
2 percentage for five years with the percentage of the increased
3 taxation of each property being proportionally reduced each year
4 so the full increase of the increased taxation shall not be
5 applied until the sixth year after the final year of the phase-
6 in period.

7 Section 2. This act shall take effect in 60 days.