
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 25

Session of
2009

INTRODUCED BY M. O'BRIEN, GROVE, McILVAINE SMITH, PRESTON,
HENNESSEY AND GIBBONS, JANUARY 26, 2009

REFERRED TO COMMITTEE ON FINANCE, JANUARY 26, 2009

AN ACT

1 Prohibiting the increase of real property tax.

2 The General Assembly of the Commonwealth of Pennsylvania
3 hereby enacts as follows:

4 Section 1. Short title.

5 This act shall be known and may be cited as the Property Tax
6 Increase Limitation Act.

7 Section 2. Definitions.

8 The following words and phrases when used in this act shall
9 have the meanings given to them in this section unless the
10 context clearly indicates otherwise:

11 "Base amount." The amount of real property taxes owed on a
12 property for the fiscal year during which this section takes
13 effect.

14 "Property tax increase." An increase in real property taxes
15 of more than five percent above the base amount resulting from
16 any of the following:

17 (1) A millage increase.

1 (2) A change in the assessment ratio or method.

2 (3) A revaluing of all properties.

3 Section 3. Property tax increase limitation.

4 Notwithstanding any other provision of law, a political
5 subdivision shall not authorize a property tax increase in any
6 fiscal year beginning after the effective date of this section.

7 Section 10. Effective date.

8 This act shall take effect immediately.