

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1209 Session of
1997

INTRODUCED BY STEIL, CARONE, BARD, BELFANTI, GORDNER, ARMSTRONG,
MILLER, TIGUE, McCALL AND SHANER, APRIL 8, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 8, 1997

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 further providing for the assessment of real property.

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

19 Section 1. Section 13 of the act of June 27, 1939 (P.L.1199,
20 No.404), entitled "An act relating to the assessment of real and
21 personal property and other subjects of taxation in counties of
22 the first class; providing for the appointment of members of the
23 board of revision of taxes by the judges of the courts of common
24 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," amended December 13, 1982 (P.L.1182, No.271), is
10 amended to read:

11 Section 13. (a) All property within the county now or
12 hereafter made taxable by law, shall be valued by the assessors
13 and assessed by the board at the actual value thereof. In
14 arriving at actual value the county may utilize the current
15 market value or it may adopt a base year market value.

16 (b) The board shall assess real property at a value based
17 upon an established predetermined ratio which [may not exceed]
18 shall be one hundred percent of actual value. Such ratio shall
19 be established and determined by the governing body after proper
20 notice has been given.

21 (c) In arriving at actual value, the price at which any
22 property may actually have been sold, either in the base year or
23 in the current taxable year, shall be considered but shall not
24 be controlling. In arriving at the actual value, all three
25 methods, namely, cost (reproduction or replacement, as
26 applicable, less depreciation and all forms of obsolescence),
27 comparable sales and income approaches, must be considered in
28 conjunction with one another.

29 (d) The board shall apply the established predetermined
30 ratio to the actual value of all real property to formulate the

1 assessment roll.

2 Section 2. This act shall take effect January 1, 1998.