THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 744

Session of 1983

INTRODUCED BY TRELLO, NAHILL, DEAL, ALDERETTE, PRESTON, SEVENTY, PISTELLA AND OLASZ, APRIL 12, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 12, 1983

AN ACT

Amending the act of June 21, 1939 (P.L.626, No.294), entitled "An act providing for and regulating the assessment and 3 valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; 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, " redefining the term "established predetermined ratio." 10 The General Assembly of the Commonwealth of Pennsylvania 11 hereby enacts as follows: Section 1. The definition of "established predetermined 12 ratio" in section 1.1 of the act of June 21, 1939 (P.L.626, No.294), referred to as the Second Class County Assessment Law, 14 added December 13, 1982 (P.L.1186, No.272), is amended to read: 15 16 Section 1.1. The following words and phrases when used in this act shall have, unless the context clearly indicates 17 18 otherwise, the meanings given to them in this section: 19 20 "Established predetermined ratio" shall mean the ratio of 21 assessed value to market value established by the [board of

- 1 county commissioners] Board of Property Assessment, Appeals and
- 2 Review and uniformly applied in determining assessed value in
- 3 any year.
- Section 2. This act shall take effect immediately. 4