

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2199 Session of
1991

INTRODUCED BY CIVERA, MICOZZIE, ADOLPH, GANNON, FREIND AND
DURHAM, NOVEMBER 18, 1991

REFERRED TO COMMITTEE ON URBAN AFFAIRS, NOVEMBER 18, 1991

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,
2 as amended, "An act creating in counties of the second A and
3 third class a board for the assessment and revision of taxes;
4 providing for the appointment of the members of such board by
5 the county commissioners; providing for their salaries,
6 payable by the county; abolishing existing boards; defining
7 the powers and duties of such board; regulating the
8 assessment of persons, property, and occupations for county,
9 borough, town, township, school, and poor purposes;
10 authorizing the appointment of subordinate assessors, a
11 solicitor, engineers, and clerks; providing for their
12 compensation, payable by such counties; abolishing the office
13 of ward, borough, and township assessors, so far as the
14 making of assessments and valuations for taxation is
15 concerned; and providing for the acceptance of this act by
16 cities," further providing for catastrophic loss valuation.

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

19 Section 1. Section 8.3 of the act of June 26, 1931
20 (P.L.1379, No.348), referred to as the Third Class County
21 Assessment Board Law, amended July 19, 1991 (P.L.91, No.21), is
22 amended to read:

23 Section 8.3. (a) Persons who have suffered catastrophic
24 losses to their property shall have the right to appeal before

1 the board within the remainder of the county fiscal year in
2 which the catastrophic loss occurred or within six (6) months of
3 the date on which the catastrophic loss occurred, whichever time
4 period is longer. The duty of the board shall be to reassess the
5 value of the property in the following manner: the value of the
6 property before the catastrophic loss, based on the percentage
7 of the taxable year for which the property stood at its former
8 value, added to the value of the property after the catastrophic
9 loss, based on the percentage of the taxable year for which the
10 property stood at its reduced value. Any property improvements
11 made subsequent to the catastrophic loss in the same tax year
12 shall not be included in the reassessment as herein described
13 for that tax year. Any adjustment in an assessment pursuant to
14 this section:

15 (1) Shall be reflected by the appropriate taxing authorities
16 in the form of a credit for the next succeeding tax year; or

17 (2) Upon application by the property owner to the
18 appropriate taxing authorities, shall result in a refund being
19 paid to the property owner at the time of issuance of the tax
20 notice for the next succeeding tax year by the respective taxing
21 authorities. For purposes of calculating the diminished value of
22 a property as a result of a catastrophic loss, the assessed
23 value of the property prior to the loss shall be reduced by the
24 same percentage, as the percentage the total damage incurred
25 represents to the market value of the property prior to the
26 loss. The reduction in assessed value shall be in effect for two
27 (2) years following the decision on the appeal and the
28 Commonwealth shall reimburse the appropriate taxing authorities
29 an amount equal to any refunds or credits provided to persons
30 during that two (2) year period.

1 (b) For purposes of this section, the phrase "catastrophic
2 loss" shall mean any loss due to mine subsidence, fire, flood or
3 other natural disaster which affects the physical state of the
4 real property [and which exceeds fifty percent (50%) of the
5 market value of the real property prior to the loss].

6 Section 2. This act shall be retroactive to August 1, 1991.

7 Section 3. This act shall take effect immediately.