

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2390 Session of  
2002

INTRODUCED BY MARSICO, BUXTON, CAPPELLI, FRANKEL, HARHAI,  
HORSEY, MACKERETH, MARKOSEK, PRESTON, SHANER, TANGRETTI,  
TULLI, WALKO, WASHINGTON, YOUNGBLOOD AND YUDICHAK,  
MARCH 5, 2002

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 5, 2002

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," providing for optional assessed value limitations.

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

19 Section 1. Section 1.1 of the act of June 26, 1931  
20 (P.L.1379, No.348), referred to as the Third Class County  
21 Assessment Board Law, is amended by adding definitions to read:

22 Section 1.1. The following words and phrases when used in  
23 this act shall have, unless the context clearly indicates  
24 otherwise, the meanings given to them in this section:

1       \* \* \*

2       "Base year assessed value." The assessed value upon which  
3 the real property tax is levied by the political subdivision in  
4 the year prior to the first year real property taxes are levied  
5 under a countywide reassessment.

6       \* \* \*

7       "Homestead." The term shall have the same meaning as set  
8 forth in section 3 of the act of March 11, 1971 (P.L.104, No.3),  
9 known as the "Senior Citizens Rebate and Assistance Act."

10      "Mandated countywide reassessment." The application of new  
11 assessed values resulting from a countywide revision of  
12 assessment of real property that is completed pursuant to a  
13 court order.

14      "Qualified owner-occupant." A claimant as defined by the act  
15 of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens  
16 Rebate and Assistance Act," who is qualified to receive a  
17 property tax rebate under the "Senior Citizens Rebate and  
18 Assistance Act."

19      \* \* \*

20      "Tax-neutral assessed value." The assessed value calculated  
21 under section 19.4.

22      "Tax-neutral ratio." The ratio computed by dividing the  
23 total assessed values for all properties in the school district  
24 in the first year after a countywide reassessment by the  
25 assessed values for all properties in the school district in the  
26 year immediately prior to a countywide reassessment.

27      Section 2. The act is amended by adding sections to read:

28      Section 19.3. A county of the third class or a political  
29 subdivision located within a county of the third class may, by  
30 adopting an ordinance or resolution, utilize the tax-neutral

1 assessed value when levying the real property tax on the  
2 homestead of a qualified owner-occupant after a mandated  
3 countywide reassessment.

4 Section 19.4. If a political subdivision has adopted an  
5 ordinance or resolution under section 19.3, the assessed value  
6 of the homestead of a qualified owner-occupant shall not exceed  
7 the base year assessed value of the homestead multiplied by the  
8 tax-neutral ratio for the school district in which the homestead  
9 is located. The maximum assessed value calculated under this  
10 section shall apply only to the real property tax levied by the  
11 political subdivision that has adopted the ordinance or  
12 resolution.

13 Section 19.5. The tax-neutral assessed value of the  
14 homestead shall continue in effect until the earlier of:

15 (1) the first year the owner of the homestead fails to meet  
16 the requirements to receive a property tax rebate under the act  
17 of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens  
18 Rebate and Assistance Act"; or

19 (2) the date of the sale or transfer of the property to a  
20 person other than the spouse of the qualified owner-occupant.

21 Section 19.6. A county of the third class shall administer  
22 the qualification of homeowners for a tax-neutral assessed value  
23 under this act on behalf of all other political subdivisions  
24 within the county. A person who has qualified for and received a  
25 property tax rebate under the act of March 11, 1971 (P.L.104,  
26 No.3), known as the "Senior Citizens Rebate and Assistance Act,"  
27 shall not be required to file any additional application with  
28 the county in order to receive the tax-neutral assessed value  
29 with respect to real property taxes levied by a political  
30 subdivision adopting an ordinance or resolution under section

1 19.3.

2 Section 19.7. The Secretary of Revenue is authorized and  
3 directed to provide a county of the third class with the names  
4 and addresses, as well as municipal and school district codes,  
5 of individuals residing in the county who received a property  
6 tax rebate during the last completed calendar year. The  
7 information provided by the secretary shall be confidential and  
8 shall not be used for purposes other than the administration of  
9 this act.

10 Section 3. This act shall take effect immediately.