

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 964 Session of  
2003

INTRODUCED BY ROBERTS, McCALL, HORSEY, MELIO, THOMAS AND  
WASHINGTON, MARCH 25, 2003

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 25, 2003

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," providing for a property tax increase phase-in  
23 period for certain property owners.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. The act of May 21, 1943 (P.L.571, No.254), known  
27 as The Fourth to Eighth Class County Assessment Law, is amended  
28 by adding a section to read:

1     Section 205. Property Tax Increase Phase-In Period.--(a)

2     Notwithstanding any other provision of this act or other law to  
3     the contrary, whenever a reassessment of property taxes for a  
4     property in the county results in an increase of tax that causes  
5     financial hardship to the property owner, the amount of the tax  
6     assessed on the property shall be phased in during a five-year  
7     period from the date of reassessment. The amount of the phase-in  
8     shall be in equal annual installments.

9     (b) The property owner must prove to the county the  
10    existence of the financial hardship. The county shall adopt  
11    guidelines for determining financial hardship.

12    Section 2. This act shall take effect in 60 days.