
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2428 Session of
2006

INTRODUCED BY D. EVANS, BLACKWELL, JOSEPHS, MYERS, PARKER,
ROEBUCK, THOMAS AND YOUNGBLOOD, FEBRUARY 2, 2006

REFERRED TO COMMITTEE ON URBAN AFFAIRS, FEBRUARY 2, 2006

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 assessments.

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

19 Section 1. Section 8 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," is amended to read:

10 Section 8. Upon the date fixed for receiving the returns of
11 the assessors, the board shall proceed to examine the returns
12 and inquire whether the same have been made in conformity with
13 the laws of this Commonwealth, and whether all property has been
14 valued as provided in this act, and may revise, alter and amend
15 the valuations by raising or lowering the valuations either in
16 individual cases or by districts, shall rectify all errors and
17 make valuations where they have been omitted. The board shall
18 complete its revision of the assessments on or before the third
19 Monday of September of each year. The assessments made by the
20 assessors, as revised and supplemented by the board, subject to
21 appeal therefrom as hereinafter in this act provided, shall
22 constitute the assessed value for tax purposes of real property
23 located in the county for the next ensuing calendar year. Until
24 January 1, 2008, the following apply to assessments:

25 (1) The council of a city of the first class may, by
26 ordinance, establish an annual limit on the percentage increase
27 in the assessed value of each parcel of real property within
28 such city from the immediate prior year. If such an ordinance is
29 enacted, council must choose a single assessment limitation for
30 the two-year period that is not less than four percent or more

1 than ten percent applied uniformly to each parcel of real
2 property. Notwithstanding any other law, ordinance or charter
3 provision to the contrary, the ordinances authorized under this
4 section may be made immediately effective and applicable to real
5 property taxes due in the fiscal year in which such ordinances
6 are enacted.

7 (2) After enactment of an ordinance authorized under
8 paragraph (1), the board shall return an assessed value for each
9 parcel of real property that is equal to the lesser of the
10 current assessed value without the limitation imposed by the
11 fixed percentage or the assessed value as limited by the fixed
12 percentage increase.

13 (3) The assessment limitation authorized under this section
14 shall not apply to:

15 (i) Any increased assessment occurring because of new
16 construction, an improvement to the affected real property or an
17 open market sale of the real property.

18 (ii) Any tax on the use or occupancy of real estate.

19 (4) The provisions of this section shall be applicable to
20 assessments returned by the board of revision of taxes during
21 calendar year 2005 for tax year 2006 and during calendar year
22 2006 for tax year 2007.

23 Section 2. This act shall take effect immediately.