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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1661 Session of  
2009

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INTRODUCED BY YUDICHAK, DERMODY, FRANKEL, P. COSTA, D. COSTA,  
DEASY, KORTZ, KOTIK, READSHAW, WALKO, WHITE, CARROLL,  
DENLINGER, GERBER, HORNAMAN, W. KELLER, LEVDANSKY, MARSHALL,  
MARSICO, MATZIE, MURT, OBERLANDER, O'NEILL, SABATINA,  
SCAVELLO, M. SMITH, SOLOBAY, SWANGER, YOUNGBLOOD AND GERGELY,  
JUNE 10, 2009

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REFERRED TO COMMITTEE ON URBAN AFFAIRS, JUNE 10, 2009

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AN ACT

1 Providing for a temporary moratorium of court-ordered countywide  
2 reassessments.

3 The General Assembly of the Commonwealth of Pennsylvania  
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Property Tax  
7 Reassessment Moratorium Act.

8 Section 2. Purpose.

9 The General Assembly finds and declares as follows:

10 (1) The method of property tax assessment in this  
11 Commonwealth is fragmented and in need of reform.

12 (2) The current method provides for little uniformity  
13 between counties resulting in vast inequities of property  
14 assessments across this Commonwealth.

15 (3) Further, the tax assessment system provides little  
16 protection for homeowners who experience sudden and dramatic

1 increases in their property assessments as a result of a  
2 countywide assessment.

3 (4) Failure to address the problem has led to the  
4 potential for devastating tax increases that would be harmful  
5 to the citizens and economic well-being of this Commonwealth.

6 (5) It is necessary to conduct a comprehensive study of  
7 this Commonwealth's property assessment system, including the  
8 proper policies and procedures necessary to ensure uniformity  
9 among counties and a comparative analysis of the property  
10 assessment systems in other states and to enact reforms if  
11 the study finds that changes are needed.

12 Section 3. Definitions.

13 The following words and phrases when used in this act shall  
14 have the meanings given to them in this section unless the  
15 context clearly indicates otherwise:

16 "Local taxing authority." Any political subdivision  
17 authorized to impose real property taxes.

18 Section 4. Moratorium.

19 (a) Prohibition.--No local taxing authority may undertake,  
20 on or after the effective date of this act, the process of a  
21 court-ordered reassessment of real property for purposes of  
22 levying property taxes.

23 (b) End of prohibition.--The prohibition under subsection  
24 (a) shall remain in effect until the General Assembly has  
25 conducted a thorough and comprehensive study of the property tax  
26 reassessment system in this Commonwealth and has enacted  
27 legislation to address the declarations contained in section 2  
28 or until June 30, 2011, whichever comes first.

29 Section 5. This act shall take effect immediately.