
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1696 Session of
2011

INTRODUCED BY SACCONI, WHITE, NEUMAN, TURZAI, EVANKOVICH,
MUSTIO, EMRICK, MURT, DUNBAR, GERGELY, D. COSTA, REESE,
ELLIS, GABLER, MATZIE, HORNAMAN, SIMMONS, TOOHL, BLOOM,
MALONEY, CUTLER, CHRISTIANA, GOODMAN, SWANGER, KORTZ, MOUL
AND TALLMAN, JUNE 20, 2011

SENATOR CORMAN, APPROPRIATIONS, IN SENATE, RE-REPORTED AS
AMENDED, JUNE 29, 2011

AN ACT

1 Providing for a temporary moratorium of court-ordered countywide
2 reassessments and for reforms based upon study.

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. Findings and 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

1 protection for homeowners who experience sudden and dramatic
2 increases in their property assessments as a result of a
3 countywide assessment.

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

7 (5) A study was conducted of the Commonwealth's property
8 assessment system.

9 (6) The study addressed the proper policies and
10 procedures necessary to ensure uniformity among counties and
11 a comparative analysis of the property assessment systems in
12 other states.

13 (7) The study concluded that changes are needed and the
14 General Assembly should enact legislation to address issues
15 raised by the study.

16 Section 3. Definitions.

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

20 "Local taxing authority." Any political subdivision
21 authorized to impose real property taxes.

22 Section 4. Moratorium.

23 ~~(a) Prohibition. No local taxing authority may undertake,~~ ←
24 ~~on or after the effective date of this section, the process of a~~
25 ~~court-ordered countywide reassessment of real property for~~
26 ~~purposes of levying property taxes; however, counties currently~~
27 ~~conducting a court-ordered countywide reassessment as of the~~
28 ~~effective date of this section may, at the discretion of the~~
29 ~~county, continue the process.~~

30 ~~(b) End of prohibition. The prohibition under subsection~~

1 ~~(a) shall remain in effect until the General Assembly has~~
2 ~~enacted legislation to address the declarations contained in~~
3 ~~section 2(1), (2), (3) and (4) or until November 30, 2012,~~
4 ~~whichever comes first.~~

5 NO COUNTY OF THE FOURTH CLASS HAVING A POPULATION, ACCORDING 
6 TO THE 2010 UNITED STATES CENSUS, GREATER THAN 185,000 BUT LESS
7 THAN 210,000 MAY IMPLEMENT, EFFECTUATE OR UNDERTAKE THE PROCESS
8 OF A COURT-ORDERED COUNTYWIDE REASSESSMENT OF REAL PROPERTY FOR
9 PURPOSES OF LEVYING PROPERTY TAXES UNTIL THE LATER OF:

10 (1) THE GENERAL ASSEMBLY ADOPTS PROCEDURES NECESSARY TO
11 ENSURE UNIFORMITY AMONG COUNTIES IN THEIR PROPERTY ASSESSMENT
12 SYSTEMS; OR

13 (2) NOVEMBER 30, 2012.

14 Section 5. Effective date.

15 This act shall take effect immediately.