THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2166 Session of 2012

INTRODUCED BY PRESTON, READSHAW, CALTAGIRONE, COHEN, D. COSTA, P. COSTA, GROVE, HORNAMAN, JOSEPHS, KORTZ, KOTIK, MILLER, WHITE AND YOUNGBLOOD, FEBRUARY 3, 2012

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 3, 2012

AN ACT

- Amending the act of June 27, 1947 (P.L.1046, No.447), entitled, as amended, "An act providing for equalization of assessed valuations of real property throughout the Commonwealth for 3 use in determining the amount and allocation of Commonwealth subsidies to school districts; providing for the establishing of a common level ratio for each county; creating a State Tax Equalization Board; and prescribing its powers and duties; imposing duties on certain local officers, agents, boards, 8 commissions and departments; and making an appropriation," 9 10 providing for powers and duties relating to county property valuation and assessment activities. 11 12 The General Assembly of the Commonwealth of Pennsylvania 1.3 hereby enacts as follows: 14 Section 1. The act of June 27, 1947 (P.L.1046, No.447), 15 referred to as the State Tax Equalization Board Law, is amended by adding a section to read: 16 17 Section 7.1. Powers and Duties Relating to County Property 18 Valuation and Assessment Activities. -- Notwithstanding any other 19 provision of law to the contrary, the board shall have the 20 following powers and duties:
- 21 <u>(1) The board shall promulgate rules and regulations</u>
- 22 <u>necessary to establish standards and procedures to govern the</u>

- 1 assessment process uniformly throughout this Commonwealth and
- 2 <u>shall establish criteria for requiring a countywide</u>
- 3 reassessment.
- 4 (2) The board shall have oversight over any county or city
- 5 boards, offices or authorities who are responsible for the
- 6 property valuation and assessment within their respective
- 7 jurisdictions.
- 8 (3) The board shall have the authority to require counties
- 9 to assess properties at one hundred per centum (100%) of current
- 10 market value.
- 11 (4) The board shall have the authority to order a county to
- 12 <u>reassess property.</u>
- 13 (5) The board shall require each county to reassess property
- 14 on a staggered schedule so that each county completes an
- 15 <u>assessment every six (6) years.</u>
- 16 (6) The board has final authority to approve all contractors
- 17 engaged in reassessments and shall approve all mass appraisal
- 18 models used in reassessments.
- 19 Section 2. This act shall take effect in 60 days.