

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 637

Session of
1975

INTRODUCED BY LYNCH, RYAN, WORRILOW, ZEARFOSS, WHITTLESEY,
GARZIA, DOYLE, GILLESPIE, STAPLETON AND O'KEEFE,
MARCH 3, 1975

REFERRED TO COMMITTEE ON APPROPRIATIONS, MARCH 4, 1975

AN ACT

1 Amending the act of December 29, 1972 (1st Sp.Sess., P.L.2024,
2 No.5), entitled, as amended, "An act authorizing abatement of
3 real estate taxes because of destruction or damage of
4 property by flood, or the refund of the amount of such taxes
5 by certain political subdivisions; authorizing assessment of
6 properties retroactive to January 1, of the year of flood
7 damage and authorizing reimbursement to certain political
8 subdivisions for real estate taxes lost due to the flood of
9 September 1971 and the Great June Flood of 1972," deleting
10 provisions for tax credits, petitions, and school districts
11 modifying a provision relating to rebates and extending the
12 act to the flood in various parts of Delaware County in
13 August, 1974.

14 The General Assembly of the Commonwealth of Pennsylvania
15 hereby enacts as follows:

16 Section 1. The Title and sections 2 and 3, act of December
17 29, 1972 (1st Sp.Sess., P.L.2024, No.5), entitled "An act
18 authorizing abatement of real estate taxes because of
19 destruction or damage of property by flood, or the refund of the
20 amount of such taxes by certain political subdivisions;
21 authorizing assessment of properties retroactive to January 1,
22 of the year of flood damage and authorizing reimbursement to
23 certain political subdivisions for real estate taxes lost due to

1 the flood of September 1971 and the Great June Flood of 1972,"
2 are amended to read:

3 AN ACT

4 Authorizing abatement of real estate taxes because of
5 destruction or damage of property by flood, or the refund of
6 the amount of such taxes by certain political subdivisions;
7 authorizing assessment of properties retroactive to January
8 1, of the year of flood damage and authorizing reimbursement
9 to certain political subdivisions for real estate taxes lost
10 due to the flood of September 1971 [and], the Great June
11 Flood of 1972 and to the flood in various parts of Delaware
12 County in August, 1974.

13 Section 2. No abatement or rebate shall be allowed for the
14 years 1971 or 1972 unless the property owner at the time of the
15 rebate was also the owner of the property at the time of the
16 flood of September 1971 [or], the Great June Flood of 1972 or
17 the flood occurring in the various parts of Delaware County in
18 August, 1974.

19 Section 3. The Commonwealth of Pennsylvania may make, from
20 State disaster relief funds available under the act of July 7,
21 1972 (Act No.18-A), for a total period not exceeding three years
22 from the date of flood damage, annual partial or full
23 reimbursement to any county, city, borough, town or township for
24 annual real estate taxes lost, based on the tax rate set for the
25 year flood damage occurred as a consequence of property values
26 lost because of floods occurring during the flood of September
27 1971 [or], the Great June Flood of 1972 or the flood occurring
28 in various parts of Delaware County in August, 1974: Provided,
29 however, That any partial or full reimbursement made shall not
30 duplicate any State or Federal payment made or to be made under

1 any State or Federal Assistance Program: And provided further,
2 That any taxes lost for any reason not directly associated with
3 the flooding shall not be eligible for any such Commonwealth
4 reimbursement for the years 1971, 1972, 1973 and 1974.
5 Determination of eligibility for partial or full funding under
6 this section shall be made by the Department of Community
7 Affairs with the approval of the Governor.
8 Section 2. This act shall take effect immediately.