

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 122

Session of
1979

INTRODUCED BY SALVATORE, D. M. O'BRIEN, PERZEL, ROCKS AND
McKELVEY, SEPTEMBER 17, 1979

REFERRED TO COMMITTEE ON RULES, SEPTEMBER 18, 1979

In the House of Representatives, September 17, 1979

1 WHEREAS, The Philadelphia Board of Revision of Taxes is
2 undertaking a massive reassessment of real estate within the
3 city which raises the likelihood of substantial property tax
4 increases for many Philadelphia homeowners and other property
5 owners; and

6 WHEREAS, The reassessment practices of the board and its
7 agents have become the target of substantial public criticism
8 and have included charges that assessments are made on the basis
9 of arbitrary, unlawful and nonuniform criteria and on the basis
10 of insufficient data; and

11 WHEREAS, It has been alleged that the board has assessed
12 entire neighborhoods on the basis of its evaluation of a
13 fractional percentage of the residences situated therein; and

14 WHEREAS, Public confidence in the current reassessment is
15 further diminished by previous board assessment practices and
16 policies which, in part, were declared illegal in a 1978 court
17 decision because they violated a Pennsylvania Constitutional

1 requirement that taxes be uniform; and

2 WHEREAS, Real property taxes represent a substantial expense
3 for most Philadelphia homeowners who cannot afford the luxury of
4 paying taxes they do not owe which are imposed on the basis of
5 unlawful, arbitrary and excessive assessments; therefore be it

6 RESOLVED, That the House of Representatives directs and
7 authorizes the Subcommittee on Cities, Counties - First Class of
8 the House Standing Committee on Urban Affairs to examine, study
9 and make a complete investigation into assessment practices and
10 procedures in Philadelphia in connection with the administration
11 and levy of the real property tax; and be it further

12 RESOLVED, That the subcommittee may hold hearings, take
13 testimony and make its inquiries at such places as it deems
14 necessary. Each member of the subcommittee shall have the power
15 to administer oaths and affirmations to witnesses appearing
16 before the subcommittee; and be it further

17 RESOLVED, That within 30 calendar days after the subcommittee
18 has made its report, the subcommittee chairman shall cause a
19 record of all expenses incurred by the subcommittee, or the
20 members thereof, which are payable at Commonwealth expense, to
21 be filed with the Speaker of the House; and the Speaker shall
22 cause the same to be entered in the journal thereof. No expenses
23 incurred by the subcommittee or any member thereof shall be
24 reimbursable by the Chief Clerk unless such expense shall first
25 have been included as an expense item in the record heretofore
26 required; and be it further

27 RESOLVED, That the subcommittee shall report its findings
28 together with its recommendations for remedial legislation to
29 the House of Representatives as soon as possible.