

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 42

Session of
1991

INTRODUCED BY LLOYD, MERRY, NOYE, E. Z. TAYLOR, TRELLO, BILLOW,
GIGLIOTTI, HALUSKA, BELFANTI, D. R. WRIGHT, CARLSON, HERMAN,
ITKIN, COY, JOHNSON, PESCI, PRESTON AND COLAIZZO,
JANUARY 15, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 15, 1991

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employes; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," providing for refunds.

23 The General Assembly of the Commonwealth of Pennsylvania
24 hereby enacts as follows:

25 Section 1. Section 702(d.1) of the act of May 21, 1943
26 (P.L.571, No.254), known as The Fourth to Eighth Class County
27 Assessment Law, added October 11, 1984 (P.L.896, No.176), is

1 amended to read:

2 Section 702. Appeal Hearings.--* * *

3 (d.1) Persons who have suffered catastrophic losses to their
4 property shall have the right to appeal before the county board
5 of assessment appeals within the remainder of the county fiscal
6 year in which the catastrophic loss occurred, or within six
7 months of the date on which the catastrophic loss occurred,
8 whichever time period is longer. The duty of the county board of
9 assessment appeals shall be to reassess the value of the
10 property in the following manner: the value of the property
11 before the catastrophic loss, based on the percentage of the
12 taxable year for which the property stood at its former value,
13 shall be added to the value of the property after the
14 catastrophic loss, based on the percentage of the taxable year
15 for which the property stood at its reduced value. Any property
16 improvements made subsequent to the catastrophic loss in the
17 same tax year shall not be included in the reassessment
18 described in this subsection for that tax year. Any adjustments
19 in assessment under this subsection shall be reflected by the
20 appropriate taxing authorities in the form of a credit for the
21 succeeding tax year or in the form of a refund, as ordered by
22 the board. As used in this section, "catastrophic loss" means
23 any loss due to mine subsidence, fire, flood or other natural
24 disaster which affects the physical state of the real property
25 and which exceeds fifty per centum (50%) of the market value of
26 the real property prior to the loss.

27 * * *

28 Section 2. This act shall take effect in 60 days.