

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 521 Session of  
1991

INTRODUCED BY NICKOL, LLOYD, FOSTER AND GAMBLE, MARCH 11, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 11, 1991

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,  
2 as amended, "An act creating in counties of the second A and  
3 third class a board for the assessment and revision of taxes;  
4 providing for the appointment of the members of such board by  
5 the county commissioners; providing for their salaries,  
6 payable by the county; abolishing existing boards; defining  
7 the powers and duties of such board; regulating the  
8 assessment of persons, property, and occupations for county,  
9 borough, town, township, school, and poor purposes;  
10 authorizing the appointment of subordinate assessors, a  
11 solicitor, engineers, and clerks; providing for their  
12 compensation, payable by such counties; abolishing the office  
13 of ward, borough, and township assessors, so far as the  
14 making of assessments and valuations for taxation is  
15 concerned; and providing for the acceptance of this act by  
16 cities," further providing for appeals by persons who have  
17 suffered catastrophic losses to their property.

18 The General Assembly of the Commonwealth of Pennsylvania  
19 hereby enacts as follows:

20 Section 1. Section 8.3 of the act of June 26, 1931  
21 (P.L.1379, No.348), referred to as the Third Class County  
22 Assessment Board Law, added October 11, 1984 (P.L.893, No.174),  
23 is amended to read:

24 Section 8.3. Persons who have suffered catastrophic losses  
25 to their property shall have the right to appeal before the

1 board within the remainder of the county fiscal year in which  
2 the catastrophic loss occurred or within six (6) months of the  
3 date on which the catastrophic loss occurred, whichever time  
4 period is longer. The duty of the board shall be to reassess the  
5 value of the property in the following manner: the value of the  
6 property before the catastrophic loss, based on the percentage  
7 of the taxable year for which the property stood at its former  
8 value, added to the value of the property after the catastrophic  
9 loss, based on the percentage of the taxable year for which the  
10 property stood at its reduced value. Any property improvements  
11 made subsequent to the catastrophic loss in the same tax year  
12 shall not be included in the reassessment as herein described  
13 for that tax year. Any adjustment in an assessment pursuant to  
14 this section [shall]:

15 (1) Shall be reflected by the appropriate taxing authorities  
16 in the form of a credit for the next succeeding tax year[.]; or

17 (2) Upon application by the property owner to the  
18 appropriate taxing authorities, shall result in a refund being  
19 paid to the property owner at the time of issuance of the tax  
20 notice for the next succeeding tax year by the respective taxing  
21 authorities.

22 For purposes of this section, the phrase "catastrophic loss"  
23 shall mean any loss due to mine subsidence, fire, flood or other  
24 natural disaster which affects the physical state of the real  
25 property and which exceeds fifty percent (50%) of the market  
26 value of the real property prior to the loss.

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