

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2043 Session of  
1993

INTRODUCED BY STERN, L. I. COHEN, DEMPSEY, RAYMOND, PLATTS,  
GODSHALL, LEVDANSKY, SCHEETZ, PERZEL, GEIST, E. Z. TAYLOR,  
MASLAND, HUTCHINSON, MARSICO, SAURMAN, STEIL, SAYLOR, ROHRER,  
WAUGH, LEH, MILLER, PETTIT, O'BRIEN AND PHILLIPS,  
OCTOBER 4, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 4, 1993

AN ACT

1 Amending the act of June 23, 1931 (P.L.932, No.317), entitled  
2 "An act relating to cities of the third class; and amending,  
3 revising, and consolidating the law relating thereto,"  
4 prohibiting spot reassessment; and authorizing a change of  
5 assessed valuation in certain instances.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 Section 1. Section 2503.1 of the act of June 23, 1931  
9 (P.L.932, No.317), known as The Third Class City Code, reenacted  
10 and amended June 28, 1951 (P.L.662, No.164), is amended by  
11 adding a definition to read:

12 Section 2503.1. Definitions.--The following words and  
13 phrases when used in this act shall have, unless the context  
14 clearly indicates otherwise, the meanings given to them in this  
15 section:

16 \* \* \*

17 "Spot reassessment," the reassessment of a property or  
18 properties that is not conducted as part of a citywide revised

1 reassessment and which creates, sustains or increases  
2 disproportionately among properties' assessed values.

3 Section 2. Section 2504 of the act is amended by adding a  
4 subsection to read:

5 Section 2504. Assessment of Property; Duties of Assessor.--\*

6 \* \*

7 (f) The board shall not engage in the practice of spot  
8 reassessment. In the event that the board does engage in the  
9 practice of spot reassessment, the property owner may appeal the  
10 assessment to the board or to the court as set forth in this  
11 act. Upon a finding by the board or an adjudication by the court  
12 that the property owner has been subjected to a spot  
13 reassessment, the property owner shall be entitled to a refund  
14 of any taxes paid pursuant to a spot reassessment and interest  
15 thereon at the same rate and in the same manner as the  
16 Commonwealth is required to pay interests pursuant to section  
17 806.1 of the act of April 9, 1929 (P.L.343, No.176), known as  
18 "The Fiscal Code."

19 Section 3. The act is amended by adding a section to read:

20 Section 2505.1. The assessor may change the assessed  
21 valuation on real property when a parcel of land is divided and  
22 conveyed away in smaller parcels or when improvements are made  
23 to real property or existing improvements are removed from real  
24 property or are destroyed. The painting of a building or the  
25 normal regular repairs to a building shall not be deemed cause  
26 for a change in valuation.

27 Section 4. This act shall take effect in 60 days.