

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 5

Special Session No. 2 of
1995-1996

INTRODUCED BY STAPLETON, PICCOLA, BELAN, LEMMOND, ANDREZESKI,
ARMSTRONG, BODACK, PUNT, FUMO, FISHER, HUGHES, GREENLEAF,
KASUNIC, SALVATORE, LAVALLE, CORMAN, MELLOW, GERLACH, MUSTO,
DELP, PORTERFIELD, LOEPER, STEWART, HECKLER, STOUT, MOWERY,
TARTAGLIONE, THOMPSON, PETERSON, MADIGAN, RHOADES, ROBBINS,
JUBELIRER, HELFRICK, TOMLINSON, HOLL, BRIGHTBILL, O'PAKE AND
AFFLERBACH, MARCH 12, 1996

SENATOR ROBBINS, LOCAL GOVERNMENT, AS AMENDED, MARCH 18, 1996

AN ACT

1 Authorizing abatement of real estate taxes because of
2 destruction or damage of property by BLIZZARD OR flood, or <—
3 the refund of the amount of such taxes by certain political
4 subdivisions; and authorizing assessment of properties
5 retroactive to January 1 of the year of BLIZZARD OR flood <—
6 damage.

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

9 Section 1. Local abatement of real estate taxes.

10 The taxing bodies of the various counties, cities, boroughs,
11 towns, townships and school districts may abate real estate
12 taxes imposed by them for the tax year 1996, if the real
13 property upon which the tax was imposed was damaged or destroyed
14 by the blizzard of January 1996 ~~and~~ OR the resulting flood <—
15 ~~emergency~~. The amount of any real estate tax abated shall be in <—
16 direct proportion to the damage to the property as measured by a
17 reduction in the assessed valuation of the property by the local

1 assessing authority using the same assessment valuation factors,
2 criteria and procedures in use prior to the disaster. Local
3 assessing authorities are hereby authorized to assess BLIZZARD- <—
4 OR flood-damaged properties retroactive to January 1 of the year
5 the property was damaged to reflect reductions in property value
6 due to BLIZZARD OR flood damage. In the event that such tax has <—
7 been paid, the taxing bodies may refund such taxes. The amount
8 of real estate tax abated by any taxing body shall not exceed
9 \$30,000 for any single property.

10 Section 2. Ownership requirement.

11 No abatement or rebate shall be allowed for the year 1996
12 unless the property owner at the time of the rebate was also the
13 owner of the property at the time of THE BLIZZARD OF JANUARY <—
14 1996 OR the flood of 1996.

15 Section 3. Effective date.

16 This act shall take effect immediately.