

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1210 Session of  
1997

INTRODUCED BY PETTIT, CARONE, BARD, BELFANTI, GORDNER,  
ARMSTRONG, MILLER, TIGUE, McCALL, SHANER AND STEIL,  
APRIL 8, 1997

REFERRED TO COMMITTEE ON URBAN AFFAIRS, APRIL 8, 1997

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled  
2 "An act providing for and regulating the assessment and  
3 valuation of all subjects of taxation in counties of the  
4 second class; creating and prescribing the powers and duties  
5 of a Board of Property Assessment, Appeals and Review;  
6 imposing duties on certain county and city officers;  
7 abolishing the board for the assessment and revision of taxes  
8 in such counties; and prescribing penalties," further  
9 providing for the assessment of real property.

10 The General Assembly of the Commonwealth of Pennsylvania  
11 hereby enacts as follows:

12 Section 1. Section 4(a.1) of the act of June 21, 1939  
13 (P.L.626, No.294), referred to as the Second Class County  
14 Assessment Law, added December 13, 1982 (P.L.1186, No.272), is  
15 amended to read:

16 Section 4. The Board of Property Assessment, Appeals and  
17 Review shall have power and its duty shall be:

18 \* \* \*

19 (a.1) The board shall assess real property at a value based  
20 upon an established predetermined ratio which [may not exceed]  
21 shall be one hundred percent (100%) of actual value. Such ratio

1 shall be established and determined by the Board of Property  
2 Assessment, Appeals and Review after proper notice has been  
3 given. In arriving at actual value the county may utilize the  
4 current market value or it may adopt a base year market value.

5 \* \* \*

6 Section 2. This act shall take effect January 1, 1998.