

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 1139 Session of  
1999

INTRODUCED BY HABAY, REINARD, LEH, PETRONE, HENNESSEY, RAMOS,  
WASHINGTON, MARSICO, YOUNGBLOOD, CORRIGAN, ROSS, ARGALL,  
L. I. COHEN, COSTA, STEVENSON, BUNT, WRIGHT, FICHTER,  
READSHAW, FREEMAN, McILHINNEY, THOMAS, FARGO, STEELMAN,  
E. Z. TAYLOR AND BROWNE, MARCH 29, 1999

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
NOVEMBER 16, 1999

## AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,  
2 as amended, "An act relating to counties of the second class  
3 and second class A; amending, revising, consolidating and  
4 changing the laws relating thereto," PROVIDING FOR CERTAIN <—  
5 ASSESSMENTS AND ADJUSTMENT OF TAX RATES; AND further  
6 providing for LIMITS ON COUNTIES OF THE SECOND CLASS AND FOR <—  
7 authority to sell or lease real property.

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

10 ~~Section 1. Section 2506 of the act of July 28, 1953 <—~~  
11 ~~(P.L.723, No.230), known as the Second Class County Code, is~~  
12 ~~amended by adding a subsection to read:~~

13 SECTION 1. THE ACT OF JULY 28, 1953 (P.L.723, NO.230), KNOWN <—  
14 AS THE SECOND CLASS COUNTY CODE, IS AMENDED BY ADDING A SECTION  
15 TO READ:

16 SECTION 1970.4. REQUIRED TAX REDUCTION.--(A) IN THE SECOND  
17 TAX YEAR FOLLOWING A UNIFORM INCREASE IN THE MARKET OR ASSESSED  
18 VALUATIONS OF REAL PROPERTIES IN A COUNTY AS A RESULT OF AN

1 ORDER OF ANY COURT, ON OR AFTER JANUARY 1, 1998, EACH POLITICAL  
2 SUBDIVISION LEVYING REAL ESTATE TAXES ON THE INCREASED ASSESSED  
3 OR MARKET VALUATIONS SHALL, IF NECESSARY, REDUCE ITS TAX RATE IN  
4 ACCORDANCE WITH SUBSECTION (B).

5 (B) EACH POLITICAL SUBDIVISION SHALL REDUCE ITS TAX RATE, IF  
6 NECESSARY, FOR THE PURPOSE OF HAVING THE TOTAL AMOUNT OF TAXES  
7 LEVIED AGAINST THE INCREASED VALUATIONS OF THE REAL PROPERTIES  
8 EQUAL, AS NEARLY AS POSSIBLE, THE TOTAL AMOUNT WHICH THE  
9 POLITICAL SUBDIVISION LEVIED ON SUCH PROPERTIES THE PRECEDING  
10 YEAR, NOTWITHSTANDING THE COURT-ORDERED, INCREASED VALUATIONS OF  
11 SUCH PROPERTIES.

12 (C) FOR THE PURPOSE OF DETERMINING THE TOTAL AMOUNT OF TAXES  
13 TO BE LEVIED IN ACCORDANCE WITH THIS SECTION, THE AMOUNT TO BE  
14 LEVIED ON NEWLY CONSTRUCTED BUILDINGS OR STRUCTURES OR ON  
15 INCREASED VALUATIONS BASED ON NEW IMPROVEMENTS MADE TO EXISTING  
16 HOUSES NEED NOT BE CONSIDERED. THE TAX RATE SHALL BE FIXED AT A  
17 FIGURE WHICH WILL ACCOMPLISH THIS PURPOSE.

18 SECTION 2. SECTION 1980.2 OF THE ACT, ADDED DECEMBER 21,  
19 1998 (P.L.1088, NO.146), IS AMENDED TO READ:

20 SECTION 1980.2. LIMITS ON COUNTIES OF THE SECOND CLASS.--(A)  
21 NOTWITHSTANDING ANY PROVISIONS OF THE ACT OF JUNE 21, 1939  
22 (P.L.626, NO.294), REFERRED TO AS THE SECOND CLASS COUNTY  
23 ASSESSMENT LAW, TO THE CONTRARY, WHEN A COUNTY OF THE SECOND  
24 CLASS MAKES ITS ANNUAL REASSESSMENT AT VALUES BASED UPON AN  
25 ESTABLISHED PREDETERMINED RATIO AS REQUIRED BY LAW OR WHEN A  
26 COUNTY OF THE SECOND CLASS CHANGES ITS ESTABLISHED PREDETERMINED  
27 RATIO, EACH POLITICAL SUBDIVISION WHICH HEREAFTER LEVIES ITS  
28 REAL ESTATE TAXES ON THAT REVISED ASSESSMENT OR VALUATION SHALL  
29 FOR THAT YEAR REDUCE ITS TAX RATE, IF NECESSARY, FOR THE PURPOSE  
30 OF HAVING THE TOTAL AMOUNT OF PROPERTY TAX REVENUE RECEIVED

1 EXCLUSIVELY AS A RESULT OF THE REASSESSMENT OR CHANGE IN RATIO  
2 NOT TO EXCEED ONE HUNDRED FIVE PER CENT OF THE TOTAL AMOUNT OF  
3 PROPERTY TAX REVENUE RECEIVED IN THE PRECEDING YEAR,  
4 NOTWITHSTANDING THE INCREASED VALUATIONS OF PROPERTIES UNDER THE  
5 ANNUAL REASSESSMENT SYSTEM. FOR THE PURPOSE OF DETERMINING THE  
6 TOTAL AMOUNT OF REVENUE RECEIVED EXCLUSIVELY AS A RESULT OF THE  
7 REASSESSMENT OR CHANGE IN RATIO FOR THE YEAR, THE AMOUNT TO BE  
8 LEVIED ON NEWLY CONSTRUCTED BUILDINGS OR STRUCTURES OR ON  
9 INCREASED VALUATIONS BASED ON NEW IMPROVEMENTS MADE TO EXISTING  
10 STRUCTURES SHALL NOT BE CONSIDERED.

11 (B) NOTWITHSTANDING ANY PROVISIONS OF THE ACT OF JUNE 21,  
12 1939 (P.L.626, NO.294), REFERRED TO AS THE SECOND CLASS COUNTY  
13 ASSESSMENT LAW, TO THE CONTRARY, NO OFFICE, AGENCY, DEPARTMENT  
14 OR BOARD OF A COUNTY OF THE SECOND CLASS MAY PUBLISH INDIVIDUAL  
15 PROPERTY ASSESSMENT INFORMATION, INCLUDING, BUT NOT LIMITED TO,  
16 PICTURES, FLOOR PLANS, ROOM DIMENSIONS AND POINTS OF INGRESS OR  
17 EGRESS ON THE INTERNET.

18 SECTION 3. SECTION 2506 OF THE ACT IS AMENDED BY ADDING A  
19 SUBSECTION TO READ:

20 Section 2506. Authority to Sell or Lease Real Property.--\* \*  
21 \*

22 (d) This section shall not apply to sales to a non-profit  
23 corporation engaged in community industrial, commercial or  
24 affordable housing development or reuse. The exemption provided  
25 for by this subsection shall not apply to property owned and  
26 operated by the county or subcontracted or operated on the  
27 behalf of the county in order to conduct existing governmental  
28 functions.

29 Section ~~2~~ 4. This act shall take effect in 60 days.

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