

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 23

Session of
2001

INTRODUCED BY MAHER, HABAY, PIPPY, COSTA, PISTELLA, DIVEN,
PRESTON, PETRONE, RUFFING, KAISER AND T. STEVENSON,
JANUARY 23, 2001

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, MAY 7, 2001

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 optional
5 assessed value limitations; EXTENDING THE DEADLINE FOR
6 ASSESSMENT APPEALS IN COUNTIES OF THE SECOND CLASS; AND
7 MAKING A REPEAL. <—

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

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

13 Article XIX-A

14 Optional Assessed Value Limitations

15 Section 1901-A. Definitions.--The following words and
16 phrases as used in this article shall be construed to have the
17 following meaning:

18 "Base year assessed value," the assessed value upon which

1 the real property tax is levied by the political subdivision in
2 the year prior to the first year real property taxes are levied
3 under a mandated county-wide reassessment.

4 "Homestead," shall have the same meaning as set forth in the
5 act of March 11, 1971 (P.L.104, No.3), known as the "Senior
6 Citizens Rebate and Assistance Act."

7 "Mandated county-wide reassessment," the application of new
8 assessed values resulting from a county-wide revision of
9 assessment of real property that is completed pursuant to a
10 court order.

11 "Qualified owner-occupant," a claimant as defined by the act
12 of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens
13 Rebate and Assistance Act," who is qualified to receive a
14 property tax rebate under the "Senior Citizens Rebate and
15 Assistance Act."

16 "Tax-neutral assessed value," the assessed value calculated
17 under section 1903-A.

18 "Tax-neutral ratio," the ratio computed by dividing the
19 total assessed values for all properties in the school district
20 in the first year after a mandated county-wide reassessment by
21 the assessed values for all properties in the school district in
22 the year immediately prior to a mandated county-wide
23 reassessment.

24 Section 1902-A. Optional Limitations on Assessed Value.--A
25 county of the second class or a political subdivision located
26 within a county of the second class may, by adopting an
27 ordinance or resolution, utilize the tax-neutral assessed value
28 when levying the real property tax on the homestead of a
29 qualified owner-occupant after a mandated county-wide
30 reassessment.

Section 1903-A. Calculation of Tax-Neutral Assessed Value.--

If a political subdivision has adopted an ordinance or resolution under section 1902-A, the assessed value of the homestead of a qualified owner-occupant shall not exceed the base year assessed value of the homestead multiplied by the tax-neutral ratio for the school district in which the homestead is located. The maximum assessed value calculated under this section shall apply only to the real property tax levied by the political subdivision that has adopted the ordinance or resolution.

Section 1904-A. Duration of Tax-Neutral Assessed Value.--The tax-neutral assessed value of the homestead shall continue in effect until the earlier of:

(1) the first year the owner of the homestead fails to meet the requirements to receive A property tax rebate under the act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate and Assistance Act"; or

(2) the date of the sale or transfer of the property to a person other than the spouse of the qualified owner-occupant.

Section 1905-A Administration.--A county of the second class shall administer the qualification of homeowners for a tax-neutral assessed value under this act on behalf of all other political subdivisions within the county. A person who has qualified for and received a property tax rebate under the act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate and Assistance Act," shall not be required to file any additional application with the county in order to receive the tax-neutral assessed value with respect to real property taxes levied by a political subdivision adopting an ordinance or resolution under section 1902-A.

1 Section 1906-A. Sharing of Information.--The Secretary of
2 Revenue is authorized and directed to provide a county of the
3 second class with the property tax rebate information in the <—
4 secretary's possession that is necessary to determine the
5 identity and qualifications of any person for the tax neutral
6 assessment under this act. NAMES AND ADDRESSES, AS WELL AS <—
7 MUNICIPAL AND SCHOOL DISTRICT CODES, OF INDIVIDUALS RESIDING IN
8 THE COUNTY WHO RECEIVED A PROPERTY TAX REBATE DURING THE LAST
9 COMPLETED CALENDAR YEAR. The information provided by the
10 secretary shall be confidential and shall not be used for
11 purposes other than the administration of this act.

12 ~~SECTION 2. IN THE YEAR 2001, THE BOARD OF PROPERTY~~ <—
13 ~~ASSESSMENT APPEALS AND REVIEW SHALL PERMIT APPEALS TO BE TAKEN~~
14 ~~FROM ASSESSMENTS UP TO AND INCLUDING JUNE 1, AND NO LATER, IN~~
15 ~~ANY COUNTY OF THE SECOND CLASS, NOTWITHSTANDING ANY CONTRARY~~
16 ~~PROVISION CONTAINED IN ANY ADMINISTRATIVE CODE OR RESOLUTION~~
17 ~~ADOPTED BY THE COUNTY. IN SUBSEQUENT YEARS THE FINAL DATE BY~~
18 ~~WHICH APPEALS MAY BE TAKEN FROM ASSESSMENTS OF PROPERTIES SHALL~~
19 ~~BE DETERMINED BY THE GOVERNING BODY OF A COUNTY OF THE SECOND~~
20 ~~CLASS.~~

21 ARTICLE XIX-B <—

22 SPECIAL PROVISIONS FOR ASSESSMENTS

23 SECTION 1901-B. DEADLINE FOR ASSESSMENT APPEALS.

24 IN THE YEAR 2001, THE BOARD OF PROPERTY ASSESSMENT APPEALS
25 AND REVIEW SHALL PERMIT APPEALS TO BE TAKEN FROM ASSESSMENTS UP
26 TO AND INCLUDING JUNE 1, AND NO LATER, IN ANY COUNTY OF THE
27 SECOND CLASS, NOTWITHSTANDING ANY CONTRARY PROVISION CONTAINED
28 IN ANY ADMINISTRATIVE CODE OR RESOLUTION ADOPTED BY THE COUNTY.
29 FOR YEARS BEGINNING WITH 2002, THE FINAL DATE BY WHICH APPEALS
30 MAY BE TAKEN FROM ASSESSMENTS OF PROPERTIES SHALL BE DETERMINED

1 AS PROVIDED BY ORDINANCE.

Section 3 2. Section 11 of the act of June 21, 1939
(P.L.626, No.294), referred to as the Second Class County
Assessment Law, is repealed insofar as it is inconsistent with
section 2 of this act.

6 Section ~~2-4~~ 3. This act shall take effect immediately. <—