

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 166 Session of
2011

INTRODUCED BY WHITE, DEASY, D. COSTA, DERMODY, FRANKEL, GERGELY,
HORNAMAN, KORTZ, MATZIE, NEUMAN, M. SMITH AND FABRIZIO,
JANUARY 24, 2011

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 24, 2011

AN ACT

1 Providing for a temporary moratorium of court-ordered countywide
2 reassessments and for reforms based upon study.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Property Tax
7 Reassessment Moratorium Act.

8 Section 2. Purpose.

9 The General Assembly finds and declares as follows:

10 (1) The method of property tax assessment in this
11 Commonwealth is fragmented and in need of reform.

12 (2) The current method provides for little uniformity
13 between counties resulting in vast inequities of property
14 assessments across this Commonwealth.

15 (3) Further, the tax assessment system provides little
16 protection for homeowners who experience sudden and dramatic
17 increases in their property assessments as a result of a

1 countywide assessment.

2 (4) Failure to address the problem has led to the
3 potential for devastating tax increases that would be harmful
4 to the citizens and economic well-being of this Commonwealth.

5 Section 3. Definitions.

6 The following words and phrases when used in this act shall
7 have the meanings given to them in this section unless the
8 context clearly indicates otherwise:

9 "Local taxing authority." Any political subdivision
10 authorized to impose real property taxes.

11 Section 4. Study.

12 A study was conducted of the Commonwealth's property
13 assessment system. The study addressed the proper policies and
14 procedures necessary to ensure uniformity among counties and a
15 comparative analysis of the property assessment systems in other
16 states. The study concluded that changes are needed, and the
17 General Assembly shall enact legislation to address issues
18 raised by the study.

19 Section 5. Moratorium.

20 (a) Prohibition.--No local taxing authority may undertake,
21 on or after the effective date of this section, the process of a
22 court-ordered countywide reassessment of real property for
23 purposes of levying property taxes; however, counties currently
24 conducting a court-ordered countywide reassessment as of the
25 effective date of this section may, at the discretion of the
26 county, continue the process.

27 (b) End of prohibition.--The prohibition under subsection
28 (a) shall remain in effect until the General Assembly has
29 enacted legislation to address the declarations contained in
30 section 2 or until November 30, 2012, whichever comes first.

1 Section 6. This act shall take effect immediately.