

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2291 Session of
2012

INTRODUCED BY WHITE, MARCH 30, 2012

REFERRED TO COMMITTEE ON FINANCE, MARCH 30, 2012

AN ACT

1 Providing for enforcement of property tax limits on
2 reassessment.

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 Anti-Windfall Enforcement Act.

8 Section 2. Definitions.

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

12 "Governing body." The governing body of a political
13 subdivision.

14 "Secretary." The Secretary of Revenue of the Commonwealth.

15 Section 3. Enforcement of property tax limits on reassessment.

16 (a) Action by Attorney General.--If a governing body fails
17 to comply with the property tax limits on reassessment under
18 section 327 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873,

No.1), known as the Taxpayer Relief Act, the Attorney General of the Commonwealth shall have standing to initiate an action against the governing body in a court of competent jurisdiction to obtain compliance with the provisions of section 327 of the Taxpayer Relief Act. The relief sought shall include a finding of the total dollar amount of the noncompliance.

(b) Court order.--If a court of competent jurisdiction finds in an action initiated under subsection (a) that the governing body has failed to comply with any provision of section 327 of the Taxpayer Relief Act, the court shall issue an order for compliance, which order shall include the finding required under subsection (a).

(c) Copy of court order to secretary.--The Attorney General shall file a certified copy of an order issued under subsection (b) with the secretary.

(d) Duties of secretary and State Treasurer.--

(1) Upon receipt of the certified copy of an order under subsection (c), the secretary shall multiply the dollar amount specified in the finding by 150% and the product thereof shall represent a penalty against the political subdivision.

(2) The secretary shall submit a notice in writing to the State Treasurer that includes the amount of the penalty under paragraph (1), and the State Treasurer shall withhold the amount of the penalty from any disbursement or disbursements due the political subdivision from the State Treasury until the amount of the penalty is satisfied.

(3) The State Treasurer shall submit a notice to the secretary when the amount of the penalty is satisfied and the secretary shall so inform the governing body.

1 Section 4. Effective date.

2 This act shall take effect in 60 days.