
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1280 Session of
2011

INTRODUCED BY FONTANA, TARTAGLIONE, WASHINGTON, ALLOWAY,
SCHWANK, SOLOBAY, COSTA AND YUDICHAK, OCTOBER 3, 2011

REFERRED TO FINANCE, OCTOBER 3, 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. Findings and 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
18 countywide assessment.

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

4 (5) A study was conducted of the Commonwealth's property
5 assessment system.

6 (6) The study addressed the proper policies and
7 procedures necessary to ensure uniformity among counties and
8 a comparative analysis of the property assessment systems in
9 other states.

10 (7) The study concluded that changes are needed and the
11 General Assembly should enact legislation to address issues
12 raised by the study.

13 Section 3. Definitions.

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

17 "Local taxing authority." Any political subdivision
18 authorized to impose real property taxes.

19 Section 4. 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(1), (2), (3) and (4) or until November 30, 2012,

1 whichever comes first.

2 Section 5. Effective date.

3 This act shall take effect immediately.