

SENATE APPROPRIATIONS COMMITTEE

FISCAL NOTE

BILL NO. Senate Bill 1302

PRINTER'S NO. 1831

AMOUNT

No Fiscal Impact

FUND

General

DATE INTRODUCED

October 26, 2011

PRIME SPONSOR

Senator Williams

HISTORY OF BILL

Referred to URBAN AFFAIRS AND HOUSING, Oct. 26, 2011

Reported as amended, Dec. 6, 2011

First consideration, Dec. 6, 2011

Re-referred to APPROPRIATIONS, Dec. 14, 2011

Re-reported as committed, Jan. 17, 2012

DESCRIPTION AND PURPOSE OF BILL

Senate Bill 1302 amends the Philadelphia City – County Consolidation Act (Act 433 of 1953) regarding the powers of council as they relate to the making of assessments and appeals of real and personal property values.

Senate Bill 1302 provides that legislation adopted by the Council of the City of Philadelphia and approved by the electorate of the city at the primary election held on May 18, 2010, is confirmed, provided that any transfer of authority pursuant to such legislation relating to any function other than the making of assessments shall be effective October 1, 2012.

On May 18, 2010, the Philadelphia electorate voted to abolish the Board of Revision of Taxes ("BRT") and replace it with two new city offices. As of October 1, 2010, a new Office of Property Assessment ("OPA") is responsible for making and supervising all assessments and valuations of real estate in Philadelphia.

In late 2010, the Pennsylvania Supreme Court ruled that the shift of assessment duty from the BRT to the new OPA was lawful, but that, without an amendment to state law, the City does not have the authority to replace the BRT in its capacity as an existing appeals board. The legislation confirms the new Board of Property Assessment Appeals and transfers authority to it effective October 1, 2012.

The act shall take effect in 60 days.

FISCAL IMPACT:

The enactment of this legislation will have no fiscal impact to the Commonwealth.

Senate Bill 1302 is part of a package of bills proposed by the City of Philadelphia to transition the City and the School District to a property assessment system that more accurately reflects the value of the properties.