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**MEMORANDUM**

**DATE:** October 3, 2011  
**TO:** All Members of the House of Representatives  
**FROM:** Rep. Michael P. McGeehan  
**SUBJECT:** Co-sponsorship – Anti-windfall Legislation for Philadelphia

The General County Assessment Law mandates that upon reassessment, all jurisdictions in the Commonwealth, except Philadelphia, shall, for the first year, reduce its tax rates for one year to equal the preceding year. In anticipation of changes to Philadelphia's property assessment system based on 100% of the actual market value, many Philadelphians will be facing exorbitant tax bills in 2012.

In light of the stagnant economy, urban blight, school district finance woes and other issues facing the City of Philadelphia, I will be introducing legislation that also offers Philadelphians anti-windfall protection. In addition to the first year reduction requirement, the legislation calls for an annual five percent cap on each preceding assessment.

If you would like to co-sponsor this measure, please respond to this email or contact my research analyst, Eric Nelson, at 772-4029 or via e-mail at [enelson@pahouse.net](mailto:enelson@pahouse.net). Thank you.