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**COMMITTEES** Environmental Resources & Energy Finance **Human Services** State Government

## House of Representatives

Commonwealth of Pennsylvania Harrisburg

ELI EVANKOVICH, MEMBER 54TH LEGISLATIVE DISTRICT

## **MEMORANDUM**

TO:

All House Members

FROM:

Representative Eli Evankovich

DATE:

September 21, 2012

SUBJECT: Proposed Legislation - Prohibit Property Tax Reassessments for Home Improvements

In the near future, I plan to introduce legislation that will restrict when a home value can be reassessed for property tax purposes.

I believe that we need to reconsider, as a matter of tax policy, the fairness and equity of the current system. As you are aware, property taxes can be increased in two ways: Reassessment and Millage Increase.

Current law allows for property value reassessments (for tax purposes) under many circumstances including when improvements are made to real property. As we all know, this creates a tax punishment for those who choose to improve their home.

My legislation will prohibit property reassessments for property improvements.

People should not be penalized for investing in their property.

I believe that this is a small, yet crucial step in resolving some of the inherent problems in the current system.

If you would like to join me in co-sponsoring this piece of legislation, please contact Amanda Hart in my Harrisburg office at (717) 260-6129.

NO HARD COPY TO FOLLOW.