

SECOND CLASS COUNTY CODE - AMEND OPTIONAL ASSESSED VALUE LIMITATIONS
AND ASSESSMENT APPEALS DEADLINE EXTENSION

Act of Jun. 8, 2001, P.L. 114, No. 16

Cl. 16

Session of 2001

No. 2001-16

HB 23

AN ACT

Amending the act of July 28, 1953 (P.L.723, No.230), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," providing for optional assessed value limitations; extending the deadline for assessment appeals in counties of the second class; and making a repeal.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The act of July 28, 1953 (P.L.723, No.230), known as the Second Class County Code, is amended by adding articles to read:

Article XIX-A

Optional Assessed Value Limitations

Section 1901-A. Definitions.--The following words and phrases as used in this article shall be construed to have the following meaning:

"Base year assessed value," the assessed value upon which the real property tax is levied by the political subdivision in the year prior to the first year real property taxes are levied under a mandated county-wide reassessment.

"Homestead," shall have the same meaning as set forth in the act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate and Assistance Act."

"Mandated county-wide reassessment," the application of new assessed values resulting from a county-wide revision of assessment of real property that is completed pursuant to a court order.

"Qualified owner-occupant," a claimant as defined by the act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate and Assistance Act," who is qualified to receive a property tax rebate under the "Senior Citizens Rebate and Assistance Act."

"Tax-neutral assessed value," the assessed value calculated under section 1903-A.

"Tax-neutral ratio," the ratio computed by dividing the total assessed values for all properties in the school district in the first year after a mandated county-wide reassessment by the assessed values for all properties in the school district in the year immediately prior to a mandated county-wide reassessment.

Section 1902-A. Optional Limitations on Assessed Value.--A county of the second class or a political subdivision located within a county of the second class may, by adopting an ordinance or resolution, utilize the tax-neutral assessed value when levying the real property tax on the homestead of a qualified owner-occupant after a mandated county-wide reassessment.

Section 1903-A. Calculation of Tax-Neutral Assessed Value.--If a political subdivision has adopted an ordinance or resolution under section 1902-A, the assessed value of the homestead of a qualified owner-occupant shall not exceed the base year assessed value of the homestead multiplied by the tax-neutral ratio for the school district in which the homestead is located. The maximum

assessed value calculated under this section shall apply only to the real property tax levied by the political subdivision that has adopted the ordinance or resolution.

Section 1904-A. Duration of Tax-Neutral Assessed Value.--The tax-neutral assessed value of the homestead shall continue in effect until the earlier of:

(1) the first year the owner of the homestead fails to meet the requirements to receive a property tax rebate under the act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate and Assistance Act"; or

(2) the date of the sale or transfer of the property to a person other than the spouse of the qualified owner-occupant.

Section 1905-A. Administration.--A county of the second class shall administer the qualification of homeowners for a tax-neutral assessed value under this act on behalf of all other political subdivisions within the county. A person who has qualified for and received a property tax rebate under the act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate and Assistance Act," shall not be required to file any additional application with the county in order to receive the tax-neutral assessed value with respect to real property taxes levied by a political subdivision adopting an ordinance or resolution under section 1902-A.

Section 1906-A. Sharing of Information.--The Secretary of Revenue is authorized and directed to provide a county of the second class with the names and addresses as well as municipal and school district codes of individuals residing in the county who received a property tax rebate during the last completed calendar year. The information provided by the secretary shall be confidential and shall not be used for purposes other than the administration of this act.

Article XIX-B

Special Provisions for Assessments

Section 1901-B. Deadline for Assessment Appeals.

In the year 2001 the Board of Property Assessment Appeals and Review shall permit appeals to be taken from assessments up to and including June 1, and no later, in any county of the second class, notwithstanding any contrary provision contained in any administrative code or resolution adopted by the county. For years beginning with 2002, the final date by which appeals may be taken from assessments of properties shall be determined as provided by ordinance.

Section 2. Section 11 of the act of June 21, 1939 (P.L.626, No.294), referred to as the Second Class County Assessment Law, is repealed insofar as it is inconsistent with section 1 of this act.

Section 3. This act shall take effect immediately.

APPROVED--The 8th day of June, A. D. 2001.

THOMAS J. RIDGE