

**ABATEMENT OF REAL ESTATE TAXES BECAUSE OF THE FLOOD**  
**Act of Dec. 29, 1972, Special Session 1, P.L. 2024, No. 5**  
AN ACT

Cl. 86

Authorizing abatement of real estate taxes because of destruction or damage of property by flood, or the refund of the amount of such taxes by certain political subdivisions; authorizing assessment of properties retroactive to January 1, of the year of flood damage and authorizing reimbursement to certain political subdivisions for real estate taxes lost due to the flood of September 1971 and the Great June Flood of 1972. (Title amended June 21, 1973, P.L.65, No.27)

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

Section 1. The taxing bodies of the various counties, cities, boroughs, towns, townships and school districts, may abate real estate taxes imposed by them for the tax years 1971 or 1972, if the real property upon which the tax was imposed was damaged or destroyed by flood during that year: Provided, That the amount of any tax abated shall be in direct proportion to the damage to the property as measured by a reduction in the assessed valuation of the property by the local assessing authority using the same assessment valuation factors, criteria, and procedures in use prior to the disaster. Local assessing authorities are hereby authorized to assess flood damaged properties retroactive to January 1, of the year the property was damaged to reflect property reductions due to flood damage. In the event that such tax has been paid, the taxing bodies may refund such taxes: Provided, however, That the amount abated by any taxing body shall not exceed twenty-five thousand dollars (\$25,000) for any single property. (1 amended June 21, 1973, P.L.65, No.27)

Section 2. No abatement or rebate shall be allowed for the years 1971 or 1972 unless the property owner at the time of the rebate was also the owner of the property at the time of the flood of September 1971 or the Great June Flood of 1972. (2 amended June 21, 1973, P.L.65, No.27)

Section 3. The Commonwealth of Pennsylvania may make, from State disaster relief funds available under the act of July 7, 1972 (Act No. 18-A), for a total period not exceeding three years from the date of flood damage, annual partial or full reimbursement to any county, city, borough, town or township for annual real estate taxes lost, based on the tax rate set for the year flood damage occurred as a consequence of property values lost because of floods occurring during the flood of September 1971 or the Great June Flood of 1972: Provided however, That any partial or full reimbursement made shall not duplicate any State or Federal payment made or to be made under any State or Federal Assistance Program: And provided further, That any taxes lost for any reason not directly associated with the flooding shall not be eligible for any such Commonwealth reimbursement for the

years 1971, 1972, 1973 and 1974. Determination of eligibility for partial or full funding under this section shall be made by the Department of Community Affairs with the approval of the Governor. (3 amended June 21, 1973, P.L.65, No.27)

Section 4. This act shall take effect immediately.