

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 361

Session of
1975

INTRODUCED BY MESSRS. M. E. MILLER, JR., HASKELL, LEVI AND
MOEHLMANN, FEBRUARY 10, 1975

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, JUNE 7, 1976

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," providing for the levying of taxes following
11 a county-wide reassessment of real property.

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

14 Section 1. Section 402, act of May 22, 1933 (P.L.853,
15 No.155), known as "The General County Assessment Law," amended
16 ~~May 16, 1939 (P.L.143, No.74),~~ DECEMBER 3, 1975 (NO.134), is <—
17 amended to read:

18 Section 402. Valuation of Property.--(A) It shall be the <—
19 duty of the several elected and appointed assessors, and, in
20 townships of the first class, of the assessors, assistant
21 township assessors and assistant triennial assessors, to assess,
22 rate and value all objects of taxation, whether for county,

1 city, township, town, school, institution district, poor or
2 borough purposes, according to the actual value thereof, and at
3 such rates and prices for which the same would separately bona
4 fide sell. In arriving at such value the price at which any
5 property may actually have been sold shall be considered but
6 shall not be controlling. Instead such selling price, estimated
7 or actual, shall be subject to revision by increase or decrease
8 to accomplish equalization with other similar property within
9 the taxing district. ~~NO EXCEPT IN COUNTIES OF THE FIRST CLASS,~~ <—
10 NO political subdivision shall levy real estate taxes on a
11 county-wide revised assessment of real property until it has
12 been completed for the entire county.

13 (B) EXCEPT AS TO COUNTIES OF THE FIRST AND SECOND CLASS, <—
14 AFTER ANY COUNTY MAKES A COUNTY-WIDE REVISION OF ASSESSMENT OF
15 REAL PROPERTY AT VALUES BASED UPON AN ESTABLISHED PREDETERMINED
16 RATIO AS REQUIRED BY LAW, EACH POLITICAL SUBDIVISION, WHICH
17 HEREAFTER FOR THE FIRST TIME LEVIES ITS REAL ESTATE TAXES ON
18 THAT REVISED ASSESSMENT OR VALUATION, SHALL, FOR THE FIRST YEAR,
19 REDUCE ITS TAX RATE, IF NECESSARY, FOR THE PURPOSE OF HAVING THE
20 TOTAL AMOUNT OF TAXES LEVIED FOR THAT YEAR AGAINST THE REAL
21 PROPERTIES CONTAINED IN THE DUPLICATE FOR THE PRECEDING YEAR,
22 EQUAL, IN THE CASE OF ANY TAXING DISTRICT, NOT MORE THAN TEN PER
23 CENTUM GREATER THAN THE TOTAL AMOUNT IT LEVIED ON SUCH
24 PROPERTIES THE PRECEDING YEAR, NOTWITHSTANDING THE INCREASED
25 VALUATIONS OF SUCH PROPERTIES UNDER THE REVISED ASSESSMENT. FOR
26 THE PURPOSE OF DETERMINING THE TOTAL AMOUNT OF TAXES TO BE
27 LEVIED FOR SAID FIRST YEAR, THE AMOUNT TO BE LEVIED ON NEWLY
28 CONSTRUCTED BUILDINGS OR STRUCTURES OR ON INCREASED VALUATIONS
29 BASED ON NEW IMPROVEMENTS MADE TO EXISTING HOUSES NEED NOT BE
30 CONSIDERED. THE TAX RATE SHALL BE FIXED FOR THAT YEAR AT A

1 FIGURE WHICH WILL ACCOMPLISH THIS PURPOSE. WITH THE APPROVAL OF
2 THE COURT OF COMMON PLEAS, UPON GOOD CAUSE SHOWN, ANY SUCH
3 POLITICAL SUBDIVISION MAY INCREASE THE TAX RATE HEREIN
4 PRESCRIBED, NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION.

5 Section 2. This act shall take effect immediately.