

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1156

Session of
1983

INTRODUCED BY ITKIN, CESSAR, POTT, TRELLO, SEVENTY, MICHLOVIC,
VAN HORNE, DeLUCA, PISTELLA AND PRESTON, JUNE 6, 1983

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, SEPTEMBER 19, 1983

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled
2 "An act providing for and regulating the assessment and
3 valuation of all subjects of taxation in counties of the
4 second class; creating and prescribing the powers and duties
5 of a Board of Property Assessment, Appeals and Review;
6 imposing duties on certain county and city officers;
7 abolishing the board for the assessment and revision of taxes
8 in such counties; and prescribing penalties," providing for
9 the right to appeal before the board for persons suffering
10 catastrophic losses to their property.

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

13 Section 1. Section 10 of the act of June 21, 1939 (P.L.626,
14 No.294), referred to as the Second Class County Assessment Law,
15 amended December 13, 1982 (P.L.1186, No.272), is amended to
16 read:

17 Section 10. (a) The board shall, as provided by this act
18 and by the provisions of existing law, examine and revise the
19 assessments and valuations, increasing or decreasing the same as
20 in their judgment may seem proper, and shall add thereto such
21 property or subjects of taxation as may have been omitted.

(b) After such revision, the board shall, by rule, fix convenient times for the hearing of appeals from said assessments and valuations.

(c) In any appeal of an assessment the board shall make the following determinations:

(1) The current market value for the tax year in question.

(2) The common level ratio.

(d) The board, after determining the current market value of the property for the tax year in question, shall then apply the established predetermined ratio to such value unless the common level ratio varies by more than fifteen percent (15%) from the established predetermined ratio, in which case the board shall apply the common level ratio to the current market value of the property for the tax year in question.

(e) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

(f) [The] Except as provided for in subsection (g), the valuations determined in accordance with this section shall stand as the valuations for the assessments of all county and institution district taxes and for such other political subdivisions as levy their taxes on county assessments and valuations in the county until the next triennial assessment.

(g) Persons who have suffered catastrophic losses to their property shall have the right to appeal before the board. The duty of the board shall be to consider reassessing the value of the property in the following manner: the value of the property before the catastrophic loss based on the percentage of the taxable year for which the property stood at its former value, added to the value of the property after the catastrophic loss, based on the percentage of the taxable year for which the

1 property stood at its reduced value. Any property improvements
2 made subsequent to the catastrophic loss in the same tax year
3 shall not be included in the reassessment as herein described
4 for that tax year. ANY ADJUSTMENT IN AN ASSESSMENT PURSUANT TO <—
5 THIS SUBSECTION SHALL BE REFLECTED BY THE APPROPRIATE TAXING
6 AUTHORITIES IN THE FORM OF A CREDIT FOR THE NEXT SUCCEEDING TAX
7 YEAR. FOR PURPOSES OF THIS SUBSECTION, THE PHRASE "CATASTROPHIC
8 LOSS" SHALL MEAN ANY LOSS AFFECTING REAL PROPERTY WHICH EXCEEDS
9 FIFTY PERCENT (50%) OF THE MARKET VALUE OF THE REAL PROPERTY
10 PRIOR TO THE LOSS.

11 Section 2. This act shall take effect in 60 days.