

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2465 Session of  
1986

INTRODUCED BY BORTNER, BROUJOS, B. SMITH, DORR, G. SNYDER, COLE,  
CALTAGIRONE, LUCYK, DALEY, SWEET, LESCOVITZ, JACKSON,  
SCHEETZ, GAMBLE, KENNEDY AND NOYE, MAY 7, 1986

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 7, 1986

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," providing for an adjustment in the rate of a  
23 special tax for library purposes in certain cases.

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

26 Section 1. Section 602(b) of the act of May 21, 1943  
27 (P.L.571, No.254), known as The Fourth to Eighth Class County  
28 Assessment Law, amended December 13, 1982 (P.L.1173, No.270), is

1 amended to read:

2 Section 602. Valuation of Persons and Property.--\* \* \*

3 (b) After any county has established and completed, for the  
4 entire county, the permanent system of records consisting of tax  
5 maps, property record cards and property owner's index as  
6 required by section 306 of this act, and has made its first  
7 county assessment of real property or subsequently makes a  
8 county-wide revision of assessment of real property under that  
9 system and at values based upon an established predetermined  
10 ratio as required by this section or when a county changes its  
11 established predetermined ratio, each political subdivision,  
12 which hereafter for the first time levies its real estate taxes  
13 on that first or revised assessment or valuation, shall, for  
14 that first year, reduce its tax rate, if necessary, for the  
15 purpose of having the total amount of taxes levied for that year  
16 against the real properties contained in the duplicate for the  
17 preceding year, equal, in the case of a school district, not  
18 more than one hundred and ten per centum, and in the case of any  
19 other taxing district, not more than one hundred and five per  
20 centum of the total amount it levied on such properties the  
21 preceding year, notwithstanding the increased valuations of such  
22 properties under the new assessment system. Any political  
23 subdivision which for the first time levies its real estate  
24 taxes on such a first or revised assessment or valuation  
25 subsequent to a favorable referendum authorizing a millage tax  
26 for library purposes, as provided for in the act of June 14,  
27 1961 (P.L.324, No.188), known as "The Library Code," shall  
28 reduce the millage authorized by such referendum, if necessary,  
29 so that the total revenue derived from the additional tax shall  
30 not exceed the revenue derived from such tax in the prior year

1 by more than ten per centum. For the purpose of determining the  
2 total amount of taxes to be levied for said first year, the  
3 amount to be levied on newly constructed buildings or structures  
4 or on increased valuations based on new improvements made to  
5 existing houses need not be considered. The tax rate shall be  
6 fixed for that year at a figure which will accomplish this  
7 purpose. With the approval of the court of common pleas, upon  
8 good cause shown, any such political subdivision may increase  
9 the tax rate herein prescribed, notwithstanding the provisions  
10 of this subsection. No political subdivision shall levy real  
11 estate taxes on a county-wide revised assessment until it has  
12 been completed for the entire county.

13 \* \* \*

14 Section 2. This act shall take effect immediately.