

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 41

Session of
1991

INTRODUCED BY LLOYD, MERRY, NOYE, E. Z. TAYLOR, TRELLO, BILLOW,
GIGLIOTTI, HALUSKA, BELFANTI, D. R. WRIGHT, CARLSON, HERMAN,
ITKIN, COY, JOHNSON, PESCI, PRESTON AND COLAIZZO,
JANUARY 15, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 15, 1991

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 refunds.

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

13 Section 1. Section 511(e) of the act of May 22, 1933
14 (P.L.853, No.155), known as The General County Assessment Law,
15 added October 11, 1984 (P.L.894, No.175), is amended to read:

16 Section 511. Board of Revision to Hear and Pass on
17 Appeals.--* * *

18 (e) Persons who have suffered catastrophic losses to their
19 property shall have the right to appeal before the county
20 commissioners, acting as a board of revision of taxes, or the
21 board for the assessment and revision of taxes within the

1 remainder of the county fiscal year in which the catastrophic
2 loss occurred, or within six months of the date on which the
3 catastrophic loss occurred, whichever time period is longer. The
4 duty of the county commissioners, acting as a board of revision
5 of taxes, or the board for the assessment and revision of taxes
6 shall be to reassess the value of the property in the following
7 manner: the value of the property before the catastrophic loss,
8 based on the percentage of the taxable year for which the
9 property stood at its former value, shall be added to the value
10 of the property after the catastrophic loss, based on the
11 percentage of the taxable year for which the property stood at
12 its reduced value. Any property improvements made subsequent to
13 the catastrophic loss in the same tax year shall not be included
14 in the reassessment described in this subsection for that tax
15 year. Any adjustments in assessment under this subsection shall
16 be reflected by the appropriate taxing authorities in the form
17 of a credit for the succeeding tax year or in the form of a
18 refund, as ordered by the board.

19 * * *

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