

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2040 Session of
1993

INTRODUCED BY PETTIT, L. I. COHEN, DEMPSEY, RAYMOND, PLATTS,
GODSHALL, LEVDANSKY, SCHEETZ, PERZEL, GEIST, E. Z. TAYLOR,
MASLAND, HUTCHINSON, MARSICO, STERN, SAURMAN, SAYLOR, STEIL,
ROHRER, WAUGH, LEH, MILLER, PHILLIPS AND O'BRIEN,
OCTOBER 4, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 4, 1993

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," prohibiting
9 spot reassessment; and authorizing a change of assessed
10 valuation in certain instances.

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

13 Section 1. Section 1.1 of the act of June 21, 1939 (P.L.626,
14 No.294), referred to as the Second Class County Assessment Law,
15 is amended by adding a definition to read:

16 Section 1.1. The following words and phrases when used in
17 this act shall have, unless the context clearly indicates
18 otherwise, the meanings given to them in this section:

19 * * *

20 "Spot reassessment" shall mean the reassessment of a property

1 or properties that is not conducted as part of a county-wide
2 revised reassessment and which creates, sustains or increases
3 disproportionality among properties' assessed values.

4 Section 2. Section 4 of the act is amended by adding a
5 subsection to read:

6 Section 4. The Board of Property Assessment, Appeals and
7 Review shall have power and its duty shall be:

8 * * *

9 (a.4) The board shall not engage in the practice of spot
10 reassessment. In the event that the board does engage in the
11 practice of spot reassessment, the property owner may appeal the
12 assessment to the board or to the court as set forth in this
13 act. Upon a finding by the board or an adjudication by the court
14 that the property owner has been subjected to a spot
15 reassessment, the property owner shall be entitled to a refund
16 of any taxes paid pursuant to a spot reassessment and interest
17 thereon at the same rate and in the same manner as the
18 Commonwealth is required to pay interest pursuant to section
19 806.1 of the act of April 9, 1929 (P.L.343, No.176), known as
20 "The Fiscal Code."

21 Section 3. The act is amended by adding a section to read:

22 Section 8.2. The proper assessors may change the assessed
23 valuation on real property when a parcel of land is divided and
24 conveyed away in smaller parcels or when improvements are made
25 to real property or existing improvements are removed from real
26 property or are destroyed. The painting of a building or the
27 normal regular repairs to a building shall not be deemed cause
28 for a change in valuation.

29 Section 4. This act shall take effect in 60 days.