

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2209 Session of  
1993

INTRODUCED BY REBER, ARMSTRONG, BELFANTI, BUNT, CAPPABIANCA,  
CARONE, CIVERA, CURRY, DALEY, DEMPSEY, EGOLF, FAIRCHILD,  
FICHTER, GERLACH, GORDNER, HALUSKA, HENNESSEY, HERSHEY,  
HUTCHINSON, KREBS, KUKOVICH, LaGROTTA, LAUB, LAUGHLIN, LEH,  
MARSICO, MASLAND, MIHALICH, MILLER, MUNDY, NAILOR, PETRONE,  
PETTIT, PLATTS, RAYMOND, RUBLEY, SATHER, SAYLOR, SCHULER,  
SEMMELE, STRITTMATTER, TANGRETTI, E. Z. TAYLOR, TIGUE, TULLI  
AND VANCE, NOVEMBER 24, 1993

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 24, 1993

AN ACT

1 Amending the act of June 27, 1939 (P.L.1199, No.404), entitled  
2 "An act relating to the assessment of real and personal  
3 property and other subjects of taxation in counties of the  
4 first class; providing for the appointment of members of the  
5 board of revision of taxes by the judges of the courts of  
6 common pleas; providing for the appointment, by the board, of  
7 personal property assessors, real estate assessors and  
8 assistant real estate assessors, clerks and other employes;  
9 fixing the salaries of members of the board, assessors and  
10 assistant assessors, and providing for the payment of  
11 salaries and expenses from the county treasury; prescribing  
12 the powers and duties of the board and of the assessors, the  
13 time and manner of making assessments, of the revision and  
14 notice of assessments and of appeals therefrom; prescribing  
15 the records of assessments; and repealing existing laws,"  
16 further providing for the assessment of real property.

17 The General Assembly of the Commonwealth of Pennsylvania  
18 hereby enacts as follows:

19 Section 1. Section 13 of the act of June 27, 1939 (P.L.1199,  
20 No.404), entitled "An act relating to the assessment of real and  
21 personal property and other subjects of taxation in counties of  
22 the first class; providing for the appointment of members of the

1 board of revision of taxes by the judges of the courts of common  
2 pleas; providing for the appointment, by the board, of personal  
3 property assessors, real estate assessors and assistant real  
4 estate assessors, clerks and other employees; fixing the salaries  
5 of members of the board, assessors and assistant assessors, and  
6 providing for the payment of salaries and expenses from the  
7 county treasury; prescribing the powers and duties of the board  
8 and of the assessors, the time and manner of making assessments,  
9 of the revision and notice of assessments and of appeals  
10 therefrom; prescribing the records of assessments; and repealing  
11 existing laws," amended December 13, 1982 (P.L.1182, No.271), is  
12 amended to read:

13       Section 13. (a) All property within the county now or  
14 hereafter made taxable by law, shall be valued by the assessors  
15 and assessed by the board at the actual value thereof. In  
16 arriving at actual value the county may utilize the current  
17 market value or it may adopt a base year market value.

18       (b) The board shall assess real property at a value based  
19 upon an established predetermined ratio which [may not exceed]  
20 shall be one hundred percent of actual value. Such ratio shall  
21 be established and determined by the governing body after proper  
22 notice has been given.

23       (c) In arriving at actual value, the price at which any  
24 property may actually have been sold, either in the base year or  
25 in the current taxable year, shall be considered but shall not  
26 be controlling. In arriving at the actual value, all three  
27 methods, namely, cost (reproduction or replacement, as  
28 applicable, less depreciation and all forms of obsolescence),  
29 comparable sales and income approaches, must be considered in  
30 conjunction with one another.

1       (d) The board shall apply the established predetermined  
2 ratio to the actual value of all real property to formulate the  
3 assessment roll.

4       Section 2. This act shall take effect January 1, 1995.