

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2210

Session of
1993

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

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, JANUARY 31, 1994

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," further
9 providing for the assessment of real property; AND PROVIDING <—
10 FOR REDUCTION OF TAX RATES IN CERTAIN CASES.

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

13 Section 1. Section 4(a.1) of the act of June 21, 1939
14 (P.L.626, No.294), referred to as the Second Class County
15 Assessment Law, added December 13, 1982 (P.L.1186, No.272), is
16 amended to read:

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

1 * * *

2 (a.1) The board shall assess real property at a value based
3 upon an established predetermined ratio which [may not exceed]
4 shall be one hundred percent (100%) of actual value. Such ratio
5 shall be established and determined by the Board of Property
6 Assessment, Appeals and Review after proper notice has been
7 given. In arriving at actual value the county may utilize the
8 current market value or it may adopt a base year market value.

9 * * *

10 ~~Section 2. This act shall take effect January 1, 1995.~~ <—

11 SECTION 2. THE ACT IS AMENDED BY ADDING A SECTION TO READ: <—

12 SECTION 9.1. (A) WHEN THE COUNTY MAKES ITS ANNUAL
13 REASSESSMENT AT VALUES BASED UPON AN ESTABLISHED PREDETERMINED
14 RATIO, AS REQUIRED, OR WHEN A COUNTY CHANGES ITS ESTABLISHED
15 PREDETERMINED RATIO, EACH POLITICAL SUBDIVISION, WHICH
16 HEREINAFTER REVISES ITS REAL ESTATE TAXES ON THAT REVISED
17 ASSESSMENT OR VALUATION, SHALL FOR THAT YEAR REDUCE ITS TAX
18 RATE, IF NECESSARY, FOR THE PURPOSE OF HAVING THE TOTAL AMOUNT
19 OF PROPERTY TAX REVENUE RECEIVED EXCLUSIVELY AS A RESULT OF THE
20 REASSESSMENT OR CHANGE IN RATIO NOT EXCEED ONE HUNDRED AND FIVE
21 PERCENT (105%) OF THE TOTAL AMOUNT OF PROPERTY TAX REVENUE
22 RECEIVED IN THE PRECEDING YEAR, NOTWITHSTANDING THE INCREASED
23 VALUATIONS OF PROPERTIES UNDER THE ANNUAL REASSESSMENT SYSTEM.
24 FOR THE PURPOSE OF DETERMINING THE TOTAL AMOUNT OF REVENUE
25 RECEIVED EXCLUSIVELY AS A RESULT OF THE REASSESSMENT OR CHANGE
26 IN RATIO FOR THE YEAR, THE AMOUNT TO BE LEVIED ON NEWLY
27 CONSTRUCTED BUILDINGS OR STRUCTURES OR ON INCREASED VALUATIONS
28 BASED ON NEW IMPROVEMENTS MADE TO EXISTING STRUCTURES SHALL NOT
29 BE CONSIDERED.

30 (B) NOTHING IN THIS ACT SHALL PREVENT A POLITICAL

1 SUBDIVISION FROM INCREASING ITS TAX RATE ON REAL PROPERTY AFTER
2 HAVING ALREADY LOWERED ITS TAX RATE PURSUANT TO SUBSECTION (A).

3 SECTION 3. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

4 (1) THE AMENDMENT OF SECTION 4(A.1) OF THE ACT SHALL
5 TAKE EFFECT JANUARY 1, 1995.

6 (2) THE ADDITION OF SECTION 9.1 OF THE ACT SHALL TAKE
7 EFFECT IN 60 DAYS.

8 (3) THIS SECTION SHALL TAKE EFFECT IN 60 DAYS.