

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2009 Session of 2004

INTRODUCED BY WATSON, STEIL, McILHINNEY, WRIGHT, O'NEILL,
CLYMER, PETRI AND DIGIROLAMO, MAY 11, 2004

REFERRED TO COMMITTEE ON FINANCE, MAY 11, 2004

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, further providing for exemptions from and
3 special provisions relating to taxation.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby resolves as follows:

6 Section 1. The following amendment to the Constitution of
7 Pennsylvania is proposed in accordance with Article XI:

8 That section 2 of Article VIII be amended by adding a
9 subsection to read:

10 § 2. Exemptions and special provisions.

11 * * *

12 (d) (i) Counties of the first class, second class and
13 second class A may adopt a reassessment system, pursuant to
14 voter approval at a referendum authorized by their governing
15 body, which prohibits any reassessment of real property for
16 taxation purposes until the ownership of the real property or
17 any portion thereof is transferred or substantially improved, at

1 which time the real property shall be reassessed on the basis of
2 its fair market value at the time of transfer or substantial
3 improvement.

4 (ii) A transfer of a principal residence or farmland between
5 spouses or between parents and children shall not trigger a
6 reassessment.

7 (iii) Counties may prescribe reasonable standards for
8 determining what constitutes a transfer or substantial
9 improvement. If the General Assembly enacts legislation
10 prescribing such standards, any standards prescribed by counties
11 under this clause shall be superseded when the standards enacted
12 by the General Assembly take effect.

13 (iv) The reassessment system authorized by this subsection
14 may be abrogated by a county in the same manner as it was
15 adopted.

16 Section 2. (a) Upon the first passage by the General
17 Assembly of this proposed constitutional amendment, the
18 Secretary of the Commonwealth shall proceed immediately to
19 comply with the advertising requirements of section 1 of Article
20 XI of the Constitution of Pennsylvania and shall transmit the
21 required advertisements to two newspapers in every county in
22 which such newspapers are published in sufficient time after
23 passage of this proposed constitutional amendment.

24 (b) Upon the second passage by the General Assembly of this
25 proposed constitutional amendment, the Secretary of the
26 Commonwealth shall proceed immediately to comply with the
27 advertising requirements of section 1 of Article XI of the
28 Constitution of Pennsylvania and shall transmit the required
29 advertisements to two newspapers in every county in which such
30 newspapers are published in sufficient time after passage of

1 this proposed constitutional amendment. The Secretary of the
2 Commonwealth shall submit this proposed constitutional amendment
3 to the qualified electors of this Commonwealth at the first
4 primary, general or municipal election which meets the
5 requirements of and is in conformance with section 1 of Article
6 XI of the Constitution of Pennsylvania and which occurs at least
7 three months after the proposed constitutional amendment is
8 passed by the General Assembly.