

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1100 Session of
2004

INTRODUCED BY WENGER, LEMMOND, RAFFERTY AND ARMSTRONG,
APRIL 29, 2004

REFERRED TO FINANCE, APRIL 29, 2004

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," further providing for valuation of property.

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

13 Section 1. Section 402(b) of the act of May 22, 1933
14 (P.L.853, No.155), known as The General County Assessment Law,
15 amended December 13, 1982 (P.L.1160, No.268), is amended to
16 read:

17 Section 402. Valuation of Property.--

18 * * *

19 (b) (1) Except as to counties of the first and second
20 class, after any county makes a county-wide revision of
21 assessment of real property at values based upon an established

1 predetermined ratio as required by law or after any county
2 changes its established predetermined ratio, each political
3 subdivision, which hereafter for the first time levies its real
4 estate taxes on that revised assessment or valuation, shall, for
5 the first year, reduce its tax rate, if necessary, for the
6 purpose of having the total amount of taxes levied for that year
7 against the real properties contained in the duplicate for the
8 preceding year, equal, in the case of any taxing district, the
9 total amount it levied on such properties the preceding year,
10 notwithstanding the increased valuations of such properties
11 under the revised assessment. The tax rate shall be fixed at a
12 figure which will accomplish this purpose.

13 (2) After establishing a tax rate under clause (1), a
14 political subdivision may, by a separate and specific vote,
15 establish a final tax rate for the first year it levies its real
16 estate taxes on a revised assessment or valuation. The tax rate
17 under this clause shall be fixed at a figure which limits the
18 total amount of taxes levied for that year against the real
19 properties contained in the duplicate for the preceding year to
20 not more than ten per centum greater than the total amount it
21 levied on such properties the preceding year, notwithstanding
22 the increased valuations of such properties under the revised
23 assessment.

24 (3) For the purpose of determining the total amount of taxes
25 to be levied for said first year under clauses (1) and (2), the
26 amount to be levied on newly constructed buildings or structures
27 or on increased valuations based on new improvements made to
28 existing houses need not be considered. [The tax rate shall be
29 fixed for that year at a figure which will accomplish this
30 purpose.]

1 (4) With the approval of the court of common pleas, upon
2 good cause shown, any such political subdivision may increase
3 the tax rate herein prescribed, notwithstanding the provisions
4 of this subsection.

5 * * *

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