

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 1661 Session of  
2009

INTRODUCED BY DERMODY, YUDICHAK, FRANKEL, P. COSTA, D. COSTA,  
DEASY, KORTZ, KOTIK, READSHAW, WALKO, WHITE, CARROLL,  
DENLINGER, GERBER, HORNAMAN, W. KELLER, LEVDANSKY, MARSHALL,  
MARSICO, MATZIE, MURT, OBERLANDER, O'NEILL, SABATINA,  
SCAVELLO, M. SMITH, SOLOBAY, SWANGER, YOUNGBLOOD, GERGELY AND  
CREIGHTON, JUNE 10, 2009

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JUNE 10, 2009

## AN ACT

1 Providing for a temporary moratorium of court-ordered countywide  
2 reassessments.

3 The General Assembly of the Commonwealth of Pennsylvania  
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Property Tax  
7 Reassessment Moratorium Act.

8 Section 2. Purpose.

9 The General Assembly finds and declares as follows:

10 (1) The method of property tax assessment in this  
11 Commonwealth is fragmented and in need of reform.

12 (2) The current method provides for little uniformity  
13 between counties resulting in vast inequities of property  
14 assessments across this Commonwealth.

15 (3) Further, the tax assessment system provides little

1 protection for homeowners who experience sudden and dramatic  
2 increases in their property assessments as a result of a  
3 countywide assessment.

4 (4) Failure to address the problem has led to the  
5 potential for devastating tax increases that would be harmful  
6 to the citizens and economic well-being of this Commonwealth.

7 (5) It is necessary to conduct a comprehensive study of  
8 this Commonwealth's property assessment system, including the  
9 proper policies and procedures necessary to ensure uniformity  
10 among counties and a comparative analysis of the property  
11 assessment systems in other states and to enact reforms if  
12 the study finds that changes are needed.

### 13 Section 3. Definitions.

14 The following words and phrases when used in this act shall  
15 have the meanings given to them in this section unless the  
16 context clearly indicates otherwise:

17 "Local taxing authority." Any political subdivision  
18 authorized to impose real property taxes.

### 19 Section 4. Moratorium.

20 (a) Prohibition.--No local taxing authority may undertake,  
21 on or after the effective date of this act, the process of a  
22 court-ordered reassessment of real property for purposes of  
23 levying property taxes.

24 (b) End of prohibition.--The prohibition under subsection  
25 (a) shall remain in effect until the General Assembly has  
26 conducted a thorough and comprehensive study of the property tax  
27 reassessment system in this Commonwealth and has enacted  
28 legislation to address the declarations contained in section 2  
29 or until June 30, 2011, whichever comes first.

30 Section 5. This act shall take effect immediately.