

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 334 Session of 2009

INTRODUCED BY LEVDANSKY, YUDICHAK, SCAVELLO, WHITE, D. COSTA,
P. COSTA, FRANKEL, FREEMAN, GINGRICH, GRUCELA, HALUSKA,
KORTZ, MANDERINO, MARKOSEK, MILLARD, MILNE, MUNDY, MURPHY,
MURT, READSHAW, SIPTROTH, K. SMITH, SOLOBAY, STABACK, STURLA,
SWANGER, WAGNER, WATERS AND YOUNGBLOOD, JUNE 5, 2009

REFERRED TO COMMITTEE ON FINANCE, JUNE 5, 2009

A RESOLUTION

1 Directing the Legislative Budget and Finance Committee, in
2 conjunction with the Local Government Commission and the
3 State Tax Equalization Board, to request the assistance of
4 the Assessors and County Commissioners Associations of
5 Pennsylvania to conduct a study of the Commonwealth's
6 fragmented system of property tax assessment, compare it to
7 real property tax systems of other states, including
8 specifically the real property tax reassessment systems of
9 Maryland and California, and identify measures to make the
10 Pennsylvania system more uniform, transparent, cost effective
11 and acceptable to the taxpayer, as well as determining the
12 impact of adopting the Maryland system.

13 WHEREAS, Pennsylvania operates under at least five major
14 assessment statutes, none of which are wholly consistent with
15 the others; and

16 WHEREAS, Each county operates under at least two statutes
17 concurrently, and there are assessment provisions sprinkled
18 among other statutes (County Code, e.g.) as well; and

19 WHEREAS, At least two home rule counties provide for
20 different administrative procedures in their home charters than
21 exist in State statute that previously applied to them; and

1 WHEREAS, There are no uniform revenue restraints for all
2 classes of political subdivisions following the implementation
3 of a countywide reassessment; and

4 WHEREAS, The current system provides little protection for
5 taxpayers who experience sudden and dramatic increases in their
6 property assessment as a result of a countywide reassessment;
7 and

8 WHEREAS, The current system results in a lack of uniformity
9 from county to county and property to property resulting in vast
10 inequities among taxpayers and taxing jurisdictions; and

11 WHEREAS, There is no funding base for reassessment, and the
12 significant expense of reassessment is the single greatest
13 reason they are not done regularly; therefore be it

14 RESOLVED, That the Legislative Budget and Finance Committee,
15 in conjunction with the Local Government Commission and the
16 State Tax Equalization Board, request the assistance of the
17 Assessors and County Commissioners Associations of Pennsylvania
18 to conduct a study of the current property tax assessment
19 systems operating in this Commonwealth; and be it further

20 RESOLVED, That the study shall include an analysis of the
21 following:

22 (1) The current systems of property tax reassessment in
23 Pennsylvania.

24 (2) The current systems and property tax reassessment in
25 effect in Maryland and California.

26 (3) The systems of property tax reassessment in effect
27 in other states with demographics similar to Pennsylvania;
28 and be it further

29 RESOLVED, That the study of each state's property tax
30 reassessment system shall include at least the following:

- 1 (1) what levels of government levy the property tax,
2 (2) who conducts the real property tax reassessment, is
3 it a state or a local function and are government employees
4 used or is it contracted out,
5 (3) how are the property reassessments financed,
6 (4) how often are the property reassessments conducted,
7 (5) are there uniform procedures throughout the state,
8 (6) are there taxpayer protections as to the amount of
9 additional revenue which may be generated by the taxing
10 district and limitations on how much individual taxpayers can
11 have their taxes increased immediately following a
12 reassessment,
13 (7) how does the system for appeals operate, and
14 (8) are there constitutional provisions that impact the
15 property tax reassessment;

16 and be it further

17 RESOLVED, That the Legislative Budget and Finance Committee
18 provide recommendations necessary or desirable to improve and
19 update the system of property tax assessment in Pennsylvania;

20 and be it further

21 RESOLVED, That the Legislative Budget and Finance Committee
22 report to the House of Representatives the result of its studies
23 and recommendations and file the report with the Chief Clerk of
24 the House of Representatives no later than June 30, 2010.