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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1696 Session of  
2011

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INTRODUCED BY SACCONI, WHITE, NEUMAN, TURZAI, EVANKOVICH,  
MUSTIO, EMRICK, MURT, DUNBAR, GERGELY, D. COSTA, REESE,  
ELLIS, GABLER, MATZIE, HORNAMAN, SIMMONS, TOOHIL, BLOOM,  
MALONEY, CUTLER, CHRISTIANA AND GOODMAN, JUNE 20, 2011

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 20, 2011

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AN ACT

1 Providing for a temporary moratorium of court-ordered countywide  
2 reassessments and for reforms based upon study.

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. Findings and 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  
16 protection for homeowners who experience sudden and dramatic  
17 increases in their property assessments as a result of a

1 countywide assessment.

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

5 (5) A study was conducted of the Commonwealth's property  
6 assessment system.

7 (6) The study addressed the proper policies and  
8 procedures necessary to ensure uniformity among counties and  
9 a comparative analysis of the property assessment systems in  
10 other states.

11 (7) The study concluded that changes are needed and the  
12 General Assembly should enact legislation to address issues  
13 raised by the study.

#### 14 Section 3. Definitions.

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

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

#### 20 Section 4. Moratorium.

21 (a) Prohibition.--No local taxing authority may undertake,  
22 on or after the effective date of this section, the process of a  
23 court-ordered countywide reassessment of real property for  
24 purposes of levying property taxes; however, counties currently  
25 conducting a court-ordered countywide reassessment as of the  
26 effective date of this section may, at the discretion of the  
27 county, continue the process.

28 (b) End of prohibition.--The prohibition under subsection  
29 (a) shall remain in effect until the General Assembly has  
30 enacted legislation to address the declarations contained in

1 section 2(1), (2), (3) and (4) or until November 30, 2012,  
2 whichever comes first.  
3 Section 5. Effective date.  
4 This act shall take effect immediately.