
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1913 Session of
2011

INTRODUCED BY CULVER, BARRAR, AUMENT, BOBACK, BOYD, EVERETT,
GEIST, HARHART, HESS, HICKERNELL, KAUFFMAN, F. KELLER,
M. K. KELLER, MASSER, MILLARD, MURT, MUSTIO, SANTARSIERO,
SWANGER, TALLMAN, TOOHIL, VULAKOVICH AND YOUNGBLOOD,
NOVEMBER 3, 2011

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 3, 2011

AN ACT

1 Authorizing abatement of real estate taxes because of
2 destruction or damage of property by Hurricane Irene or
3 Tropical Storm Lee, or the refund of the amount of such taxes
4 by certain political subdivisions; and authorizing
5 reassessment of properties retroactive to August 1, 2011, and
6 a limited moratorium on the increase of certain real estate
7 taxes.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 Section 1. Short title.

11 This act shall be known and may be cited as the Real Estate
12 Tax Abatement for Properties Damaged by Hurricane Irene or
13 Tropical Storm Lee Act.

14 Section 2. Local abatement of real estate taxes.

15 The taxing authorities of the various counties, cities,
16 boroughs, towns, townships and school districts may, by
17 ordinance or resolution, abate real estate taxes imposed by them
18 for the tax year 2011, if the real property upon which the tax
19 was imposed was damaged or destroyed by Hurricane Irene or

1 Tropical Storm Lee. Upon the adoption of an ordinance or
2 resolution authorizing the abatement of real estate taxes under
3 this section, the taxing authority shall provide a copy of the
4 ordinance or resolution to the county assessment office. The
5 amount of any real estate tax abated shall be in direct
6 proportion to the damage to the property as measured by a
7 reduction in the assessed valuation of the property by the
8 county assessment office using the same assessment valuation
9 factors, criteria and procedures in use prior to the disaster.
10 The county assessment office is authorized to reassess damaged
11 properties retroactive to August 1, 2011, to reflect reductions
12 in property value due to damage resulting from Hurricane Irene
13 or Tropical Storm Lee. A damage assessment performed in
14 conjunction with the county assessment office and the Federal
15 Emergency Management Agency (FEMA) for purposes of determining
16 Federal disaster aid connected with Hurricane Irene or Tropical
17 Storm Lee may be used to determine the abatement of real estate
18 taxes. In the event that the real estate tax has been paid, a
19 portion of the assessed value of the property lost due to damage
20 may be refunded by the taxing authority or reflected by the
21 taxing authority in the form of a credit for the succeeding tax
22 year. The amount of real estate tax abated, credited or refunded
23 by any taxing authority shall not exceed \$30,000 for any single
24 property, notwithstanding any other exclusion applicable to the
25 property.

26 Section 3. Ownership requirement.

27 No abatement, credit or refund may be allowed for the year
28 2011 unless the property owner at the time of the abatement,
29 credit or refund was also the owner of the property at the time
30 of Hurricane Irene or Tropical Storm Lee.

1 Section 4. Optional moratorium for certain real estate taxes.

2 (a) Exemption for reconstruction and repairs.--A taxing
3 authority may, by ordinance or resolution, exempt from real
4 property taxation the assessed valuation of reconstruction or
5 repairs made to properties damaged or destroyed by Hurricane
6 Irene or Tropical Storm Lee. Upon the adoption of an ordinance
7 or resolution authorizing an exemption of real estate taxes
8 under this section, the taxing authority shall provide a copy of
9 the ordinance or resolution to the county assessment office. The
10 eligible exemption shall be limited to the difference between
11 the assessed valuation of the property prior to the damages and
12 any increase in valuation of the property due to the actual cost
13 of reconstruction or repairs to the original structure.

14 (b) Exemption schedule.--For the first year for which the
15 reconstruction or repairs would otherwise be taxable, 100% of
16 the eligible assessment shall be exempted; for the second year,
17 50% of the eligible assessment shall be exempted and, for the
18 third year, 25% of the eligible assessment shall be exempted.
19 After the third year, the exemption shall terminate. No property
20 may be eligible for tax exemption under this section unless
21 reconstruction or repairs are begun within three years of the
22 date of Hurricane Irene or Tropical Storm Lee.

23 (c) Termination upon transfer.--The exemption from taxation
24 authorized by this section shall terminate upon the sale,
25 transfer, conveyance or exchange of the property.

26 (d) Notice.--A taxing authority shall publish notice of the
27 moratorium on taxation attributable to increases in assessed
28 valuations due to reconstruction or repairs. The notice shall
29 appear on at least two occasions in a newspaper of general
30 circulation within the affected areas within 60 days of the

1 adoption of the ordinance or resolution authorized under
2 subsection (a).
3 Section 5. Effective date.
4 This act shall take effect immediately.