
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2137 Session of
2012

INTRODUCED BY SACCONI, WHITE, NEUMAN, EVANKOVICH, BLOOM,
D. COSTA, P. COSTA, CUTLER, KORTZ, ROCK, SIMMONS AND SWANGER,
JANUARY 23, 2012

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JANUARY 23, 2012

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 December 31, 2013,
2 whichever comes first.
3 Section 5. Effective date.
4 This act shall take effect immediately.