
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1677 Session of
2013

INTRODUCED BY HEFFLEY, HARHART, GROVE, TOOHL, GREINER, SAYLOR
AND CUTLER, SEPTEMBER 9, 2013

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 9, 2013

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in assessments of persons and
3 property, further providing for limitations.

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

6 Section 1. Section 8586(a) of Title 53 of the Pennsylvania
7 Consolidated Statutes is amended and the section is amended by
8 adding a subsection to read:

9 § 8586. Limitations.

10 (a) Limit on exclusion.--

11 [(1) In accordance with the limits established on the
12 exclusion for homestead property in Article VIII of the
13 Constitution of Pennsylvania, no governing body of a
14 political subdivision shall authorize an exclusion for
15 homestead property in excess of the amount which is one-half
16 of the median assessed value of homestead property in the
17 political subdivision. The median assessed value of homestead
18 property shall be determined by the information provided to

1 the governing body under section 8584(i) (relating to
2 administration and procedure).

3 (2) For the purposes of calculating the limit on the
4 exclusion under paragraph (1), a political subdivision that
5 is located in more than one county shall determine the median
6 assessed value of homestead property for the entire political
7 subdivision after dividing the assessed value of each
8 homestead property by the common level ratio of the county in
9 which the homestead property is located.] A governing body of
10 a political subdivision may not authorize an exclusion for
11 homestead property in excess of the limit established on the
12 exclusion for homestead property in Article VIII of the
13 Constitution of Pennsylvania.

14 * * *

15 (c) Median assessed value.--If a limit on an exclusion for
16 homestead property is imposed based on the median assessed value
17 of a homestead property, the following shall apply:

18 (1) The median assessed value of homestead property
19 shall be determined from the information provided to the
20 governing body under section 8584(i) (relating to
21 administration and procedure).

22 (2) For the purposes of calculating a limit on an
23 exclusion for homestead property, a political subdivision
24 that is located in more than one county shall determine the
25 median assessed value of homestead property for the entire
26 political subdivision after dividing the assessed value of
27 each homestead property by the common level ratio of the
28 county in which the homestead property is located.

29 Section 2. This act shall take effect in 60 days.