THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 1053 Session of 2015

INTRODUCED BY GINGRICH, ROSS, HARPER, FREEMAN AND M. DALEY, OCTOBER 4, 2016

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 4, 2016

A CONCURRENT RESOLUTION

Establishing a task force to implement recommendations related to the efficiency, transparency, modernization and fairness of the property assessment process in this Commonwealth. 3 WHEREAS, The report resulting from House Resolution No. 334 4 Printer's No. 2292 (2009) and those of the task forces established by House Resolutions No. 343 Printer's No. 2145 and 6 344 Printer's No. 2146 (2011) examined and identified crucial 7 tasks for the improvement of the real property assessment 8 process in this Commonwealth, including: The development of a self-evaluation tool for 10 11 counties to determine when a reassessment is warranted. 12 The development of a set of uniform standards for 1.3 county reassessment contracting. 14 The development of an assessment operations manual 15 for counties. 16 The development of criteria and procedures for data 17 submission by counties to the State Tax Equalization Board

(STEB) and the verification of the submitted data by STEB.

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- 1 (5) Addressing insufficient sample data and assuring and
- 2 disclosing that the sample data relied upon by STEB to
- develop a county's performance measures during a reassessment
- 4 are representative of the bulk of the county's property
- 5 inventory.
- 6 (6) The development of a uniform training program for
- 7 individuals and organizations collecting the data that are
- 8 provided to the county assessor.
- 9 (7) The examination of the current legal requirements
- 10 for property valuation, assessment and appeals in this
- 11 Commonwealth and the identification of any advisable changes;
- 12 and
- WHEREAS, The act of April 18, 2013 (P.L.4, No.2) consolidated
- 14 STEB into the Department of Community and Economic Development
- 15 and required STEB, in consultation with the County Commissioners
- 16 Association of Pennsylvania (CCAP) and the Assessors'
- 17 Association of Pennsylvania (AAP), to undertake a number of the
- 18 aforementioned tasks, including the development of contracting
- 19 standards, the operations manual and a Statewide training
- 20 program, as well as creating and maintaining a Statewide
- 21 database; and
- 22 WHEREAS, Although progress has been made, additional
- 23 resources and oversight would facilitate completion of
- 24 recommendations and further study of outstanding issues; and
- 25 WHEREAS, Taxpayers are entitled to a fair, equitable,
- 26 accurate, efficient and transparent real property assessment
- 27 system and such a system is a critical necessity to adequate
- 28 school and municipal funding, yielding significant savings in
- 29 taxpayer, governmental and judicial time and resources;
- 30 therefore be it

- 1 RESOLVED (the Senate concurring), That the General Assembly
- 2 appoint a task force to:
- 3 (1) Examine, facilitate and oversee the implementation
- 4 of recommendations related to the efficiency, transparency,
- 5 modernization and fairness of the property valuation and the
- 6 real property assessment process in this Commonwealth.
- 7 (2) Identify and propose other practical solutions to
- 8 inaccuracies or inequities in the assessment process.
- 9 (3) Develop legislation as may be necessary to
- 10 effectuate the goals of the task force;
- 11 and be it further
- 12 RESOLVED, That the task force be comprised of members as
- 13 follows:
- 14 (1) Four representatives from the Local Government
- 15 Commission, appointed by the chairperson of the Local
- Government Commission, one from the majority caucus of the
- 17 Senate, one from the minority caucus of the Senate, one from
- 18 the majority caucus of the House of Representatives and one
- 19 from the minority caucus of the House of Representatives. Two
- of the members appointed under this paragraph shall be
- 21 designated by the chairperson of the Local Government
- 22 Commission as cochairpersons of the task force.
- 23 (2) Two members of the Local Government Committee of the
- 24 Senate, one appointed by the chairperson of the Local
- Government Committee of the Senate and one appointed by the
- 26 minority chairperson of the Local Government Committee of the
- 27 Senate.
- 28 (3) Two members of the Local Government Committee of the
- 29 House of Representatives, one appointed by the chairperson of
- 30 the Local Government Committee of the House of

- 1 Representatives and one appointed by the minority chairperson
- of the Local Government Committee of the House of
- 3 Representatives.
- 4 (4) One appointee of the Governor from each of the
- 5 following departments:
- 6 (i) The Department of Community and Economic
- 7 Development.
- 8 (ii) The Department of Revenue.
- 9 (5) Additional members as may be deemed advisable by the
- 10 cochairpersons;
- 11 and be it further
- 12 RESOLVED, That the task force utilize the services of a
- 13 working group, subject to priorities as may be determined by
- 14 collaboration between the working group and the task force, to
- 15 continue previous efforts in assessment reform and provide the
- 16 technical assistance necessary to achieve the objectives of this
- 17 resolution. The working group may be comprised of the following:
- 18 (1) Staff of the Local Government Commission, as
- designated by the executive director of the Local Government
- 20 Commission.
- 21 (2) Staff of the County Commissioners Association of
- Pennsylvania (CCAP), as designated by the executive director
- of CCAP.
- 24 (3) Representatives of the Assessors' Association of
- Pennsylvania (AAP), as designated by the executive director
- of AAP.
- 27 (4) Staff of the Legislative Budget and Finance
- 28 Committee, as designated by the executive director of the
- 29 committee.
- 30 (5) Staff of the State Tax Equalization Board, as

- designated by the executive director of the board.
- 2 (6) Additional personnel as may be required by the task
- 3 force;
- 4 and be it further
- 5 RESOLVED, That the Local Government Commission shall provide
- 6 additional support to the efforts of the working group and the
- 7 task force as the Local Government Commission deems necessary
- 8 and consistent with the powers and duties of the Local
- 9 Government Commission as provided under the act of May 29, 1935
- 10 (P.L.244, No.102), referred to as the Local Government
- 11 Commission Law; and be it further
- 12 RESOLVED, That the task force, in coordination with the
- 13 working group, submit a report with the task force's findings
- 14 and recommendations, including proposed legislative remedies, to
- 15 the Local Government Committee of the Senate and the Local
- 16 Government Committee of the House of Representatives no later
- 17 than 24 months after the passage of this resolution.