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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE RESOLUTION**

No. **447** Session of  
2015

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INTRODUCED BY MCGARRIGLE, EICHELBERGER, HUTCHINSON, WOZNIAK AND  
BLAKE, OCTOBER 13, 2016

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REFERRED TO LOCAL GOVERNMENT, OCTOBER 13, 2016

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A CONCURRENT RESOLUTION

1 Establishing a task force to implement recommendations related  
2 to the efficiency, transparency, modernization and fairness  
3 of the property assessment process in this Commonwealth.

4 WHEREAS, The report resulting from House Resolution No. 334,  
5 Printer's No. 2292 (2009), and those of the task forces  
6 established by House Resolutions No. 343, Printer's No. 2145,  
7 and No. 344, Printer's No. 2146 (2011), examined and identified  
8 crucial tasks for the improvement of the real property  
9 assessment process in this Commonwealth, including:

10 (1) The development of a self-evaluation tool for  
11 counties to determine when a reassessment is warranted.

12 (2) The development of a set of uniform standards for  
13 county reassessment contracting.

14 (3) The development of an assessment operations manual  
15 for counties.

16 (4) The development of criteria and procedures for data  
17 submission by counties to the State Tax Equalization Board  
18 (STEB) and the verification of the submitted data by STEB.

1 (5) Addressing insufficient sample data and assuring and  
2 disclosing that the sample data relied upon by STEB to  
3 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

13 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 House of Representatives concurring), That the  
2 General Assembly 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  
16 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  
20 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  
25 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  
2 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  
19 designated by the executive director of the Local Government  
20 Commission.

21 (2) Staff of the County Commissioners Association of  
22 Pennsylvania (CCAP), as designated by the executive director  
23 of CCAP.

24 (3) Representatives of the Assessors' Association of  
25 Pennsylvania (AAP), as designated by the executive director  
26 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

1 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.