
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1569 Session of
2019

INTRODUCED BY ISAACSON, WHITE, CALTAGIRONE, DeLUCA, HILL-EVANS,
HOHENSTEIN AND YOUNGBLOOD, JUNE 11, 2019

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JUNE 11, 2019

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in assessments of persons and
3 property, providing for limitation on tax increase after
4 countywide reassessment in cities and counties of the first
5 class.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Title 53 of the Pennsylvania Consolidated
9 Statutes is amended by adding a section to read:

10 § 8566. Limitation on tax increase after countywide
11 reassessment in a city or county of the first class.

12 (a) General rule.--In any year that a city of the first
13 class or county of the first class conducts, respectively, a
14 citywide or countywide revision of assessment by revaluing the
15 properties and applies an established predetermined ratio or
16 changes its assessment base by applying a change in the
17 predetermined ratio, a taxing district levying its real estate
18 taxes on the revised assessment roll shall reduce its tax rate,
19 if necessary, so that the total amount of taxes levied for that

1 year against the real properties contained in the duplicate does
2 not exceed the total amount it levied on the properties in the
3 preceding year. The tax rate shall be fixed at a figure that
4 accomplishes this purpose.

5 (b) Final tax rate.--After fixing a tax rate under
6 subsection (a), a taxing district may, by a separate and
7 specific vote, establish a final tax rate for the year in which
8 the reassessment is conducted to levy its real estate taxes on
9 the revised assessment. The tax rate under this subsection shall
10 be fixed at a figure which limits the total amount of taxes
11 levied for the year against the real properties contained in the
12 duplicate for the preceding year to no more than 10% greater
13 than the total amount it levied on the properties the preceding
14 year, notwithstanding the increased valuations of the properties
15 under the revised assessment.

16 (c) New construction and improvements.--For the purpose of
17 determining the total amount of taxes to be levied for the year
18 under subsections (a) and (b), the amount to be levied on newly
19 constructed buildings or structures or on increased valuations
20 based on new improvements made to existing buildings and
21 structures need not be considered.

22 (d) Court approval required for increase to tax rate.--With
23 the approval of the court of common pleas, upon good cause
24 shown, a taxing district may increase the tax rate prescribed by
25 this section.

26 (e) Public hearing.--Prior to seeking court approval to
27 increase the tax rate provided under subsection (d), the
28 governing body shall hold at least one public hearing for the
29 purpose of presenting a summary of the proposed alterations to
30 the tax rate and receiving public comment regarding those

1 alterations.

2 (f) Applicability.--This section shall apply to the rate of
3 taxes authorized by a city of the first class or county of the
4 first class for a school district of the first class or
5 dedicated to the school district of the first class and the rate
6 of taxes authorized by a city of the first class or county of
7 the first class for a city of the first class or county of the
8 first class.

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