

# **AAP**

# **Legislative Report**

**2009/2010 Session To Date**

**Last Revised – 10/15/2009**

(New bill/resolution numbers since last revision in **Bold**)

(Changes to bills/resolutions since last revision in **Red**)

**Jeffrey Laudenslager**  
**Government Information Chairman**

**with assistance from**  
**Jonathan Schuck & Ed Walters**

## **ACTS - PASSED THIS SESSION**

None to Date

### **HOUSE BILLS**

**House Bill 10** DeWeese; An Act amending the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class and Selective County Assessment Law, further providing for application of act, for property subject to taxation and for valuation of persons and property.

March 9, 2009 Referred to FINANCE

*This amendment would make leases/rights to extract gas, oil or coal bed methane taxable as real property under the income method. Such rights would be assessed and taxed separately from surface property.*

<http://www.legis.state.pa.us/cfdocs/billinfo/BillInfo.cfm?year=2009&ind=0&body=H&type=B&bn=10>

**House Bill 24** M. O'Brien; An Act providing for an exemption from increases in real property taxes for senior citizen taxpayers.

January 26, 2009 Referred to FINANCE

*This bill would exempt taxpayers 65 years old or older from an increase to the property tax on their homestead resulting from changes to millage, assessment ratio, or reassessment of all properties.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=24>

**House Bill 25** M. O'Brien; An Act prohibiting the increase of real property tax.

January 26, 2009 Referred to FINANCE

*This bill would prohibit a property tax increase of more than five percent resulting from changes to millage, assessment ratio, or reassessment of all properties.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=25>

**House Bill 141** Godshall; An Act amending the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, further providing for assessment appeals.

January 30, 2009 Referred to LOCAL GOVERNMENT

*This bill would allow an attorney-in-fact under a power of attorney signed by a person who has the right to appeal to the board of assessment appeals to file an appeal and represent that person in all aspects of the appeal. This representation shall not be construed as the unauthorized practice of law. It goes on to state that the appeal of an assessment decision by the board of assessment appeals to the court of common pleas shall be a de novo proceeding.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=141>

House Bill 142            Godshall; An Act amending the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law, further providing for appeal hearings.

January 30, 2009        Referred to LOCAL GOVERNMENT

*This bill would allow an attorney-in-fact under a power of attorney signed by a person who has the right to appeal to the board of assessment appeals to file an appeal and represent that person in all aspects of the appeal. This representation shall not be construed as the unauthorized practice of law. It goes on to state that the appeal of an assessment decision by the board of assessment appeals to the court of common pleas shall be a de novo proceeding.*  
<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=142>

House Bill 208            Godshall; An Act amending the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, further providing for split-off, separation or transfer.

February 2, 2009        Referred to ENVIRONMENTAL RESOURCES and ENERGY

*This amendment would allow the owner of a property enrolled in Act 319 to lease land for oil & gas exploration. It would further allow for drilling & extraction of oil & gas under certain conditions without triggering a rollback on the entire parcel.*  
<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=208>

House Bill 272            Dermody; An Act prohibiting school districts from levying real property tax.

February 5, 2009        Referred to FINANCE

*Self explanatory.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=272>

House Bill 396            Youngblood; An Act amending the act of July 2, 1996 (P.L.529, No.91), entitled "An act implementing the provisions of section 2(b)(ii) of Article VIII of the Constitution of Pennsylvania by authorizing cities of the first class to provide for special tax provisions relating to real property taxes for certain persons who meet the established standards and qualifications for age and poverty," further providing for construction, for declaration of policy, for definitions and for special tax provisions; and providing for limitations on refunds or forgiveness.

February 13, 2009        Referred to FINANCE

*This amendment would add taxpayers meeting the given definition of disabled to those who due to poverty or age are in need of special tax provisions. Limitations on refunds or forgiveness are also addressed.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=396>

House Bill 402      Youngblood; An Act amending the act of July 2, 1996 (P.L.529, No.91), entitled "An act implementing the provisions of section 2(b)(ii) of Article VIII of the Constitution of Pennsylvania by authorizing cities of the first class to provide for special tax provisions relating to real property taxes for certain persons who meet the established standards and qualifications for age and poverty," further providing for construction, for declaration of policy, for definitions and for special tax provisions.

February 13, 2009      Referred to URBAN AFFAIRS

*This amendment would add taxpayers meeting the given definition of disabled to those who due to poverty or age are in need of special tax provisions.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=402>

House Bill 637      Argall; An Act providing for a nonbinding Statewide referendum on property tax relief.

February 27, 2009      Referred to FINANCE

*This bill would present the voters of PA with a choice between three proposals for property tax relief. While the results will indicate "the will of the people" the referendum is non-binding.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=637>

**House Bill 660**      Sonney; An Act amending the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, providing for removal of land from preferential assessment and for continuation of preferential assessments.

February 27, 2009      Referred to AGRICULTURE and RURAL AFFAIRS

*This amendment would provide that a landowner receiving preferential assessment under the act may remove land from preferential assessment under certain conditions. The bill also outlines the continuation of preferential assessment under certain circumstances.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=660>

House Bill 781      Creighton; An Act amending the act of March 10, 1949 (P.L.30, No.14), known as the Public School Code of 1949, further providing for tax levy and limitations.

March 6, 2009      Referred to FINANCE

*This amendment would exempt a person from school property tax after owning and paying property tax on their homestead or farmstead for fifty (50) or more years.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=781>

House Bill 873      Barrar; An Act providing for a freeze on real estate taxes for senior citizens.

March 11, 2009

Referred to FINANCE

*This bill would exempt property owners 65 years or older, widows or widowers of 50 years or older and permanently disabled persons of 18 years or older from increases to their property tax resulting from increases in millage rate, change in assessment ratio or "assessment increase". The taxing authorities would then submit the increases to the state for payment from the Property Tax Relief Fund.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=873>

**House Bill 984**      Kessler; An Act amending the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, further providing for split-off, separation or transfer.

March 18, 2009

Referred to AGRICULTURE & RURAL AFFAIRS

June 9, 2009

Reported as amended, first consideration, re-committed to RULES

June 15, 2009

Re-reported as committed, re-committed to APPROPRIATIONS

June 17, 2009

Re-reported as committed, second consideration with amendments, (Remarks see House Journal Page)

**June 23, 2009**

**Third consideration, final passage (193-0)**

In the Senate

**June 26, 2009**

**Referred to AGRICULTURE & RURAL AFFAIRS**

*This amendment would allow the owner of a property enrolled in Act 319 to lease land for wind power generation under certain conditions without triggering a rollback on the entire parcel. The responsibility for obtaining permits for construction would be on the provider of generation equipment.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=984>

House Bill 1067      Goodman; A Joint Resolution proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, further providing for persons with military service-connected disabilities to receive property tax exemptions.

March 24, 2009

Referred to VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS

*This constitutional amendment would remove the sections that say "provided that the State Veterans Commission determines that such person is in need of the exemption" from section 2(c) of Article VIII. This would remove income restrictions.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1067>

House Bill 1216 Moul; An Act amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in taxation and assessments general provisions, further defining "owner."

April 7, 2009

Referred to FINANCE

*This amendment adds "a tenant who possess and reside under a life lease and is contractually responsible for making all necessary real estate tax payments" to the definition of "owner"*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1216>

House Bill 1249 Perzel; An Act providing for the elimination of property tax for older Pennsylvanians, for a one-year cap on real property tax increases for school property tax purposes and for the elimination of authority to levy real property taxes for the support of public schools; imposing additional duties on the Department of Education; providing for the transfer of certain funds; and making related repeals.

April 13, 2009

Referred to FINANCE

*This bill would immediately exempt taxpayers 65 years or older with an income of \$40,000 or less from school property tax. Then it would freeze school taxes levied in the 2011 calendar year at the level of the previous year. Then, after December 31, 2011, schools would no longer have the power to levy and assess tax on real property for the support of public education.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1249>

House Bill 1274 Dally; An Act amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, further providing for public referendum requirements for increasing certain taxes.

April 16, 2009  
June 1, 2009

Referred to EDUCATION  
Reported as committed, first consideration,  
laid on table

June 2, 2009

Removed from table, re-committed to  
APPROPRIATIONS

*This amendment would allow schools to raise their tax rate by more than the index allowed if the additional revenue was used to pay for "costs related to an increase in the district's portion of the maintenance of a community college established under Article XIX-A of the Public School Code of 1949 to which the school district is a local sponsor.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1274>

House Bill 1313 Metcalfe; An Act imposing limitations on political subdivisions relating to the increase of real property taxes.

April 21, 2009

Referred to FINANCE

*This act would require the majority of electors in a political subdivision to approve by referendum any increase in property tax due to a millage increase, change to the predetermined ratio or countywide reassessment.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1313>

House Bill 1353 Goodman; An Act providing for a Citizens Constitutional Convention on property taxes, for a referendum on the question and for the nomination and election of delegates; defining the powers and duties of the convention; providing for operation of the convention; conferring powers and imposing duties on the Governor, the Secretary of the Commonwealth, the Chief Justice of the Supreme Court, officers of the General Assembly and county election boards; providing for a referendum on the convention's report; and making an appropriation.

April 27, 2009

Referred to STATE GOVERNMENT

*The convention shall recommend to the electorate three varying proposals, each designed to reduce or eliminate property taxes under Article VIII. These proposals, along with a fourth option to continue without change will be put on a ballot which allows the elector to pick ONE option. The proposal receiving at least 50% of the votes will be adopted. If no proposal receives at least 50% of the votes, no amendment will be made.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1353>

House Bill 1394 Houghton; An Act amending the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, further providing for split-off, separation or transfer of land.

April 30, 2009

Referred to AGRICULTURE AND RURAL AFFAIRS

June 9, 2009

Reported as amended, first consideration, re-committed to RULES

June 15, 2009

Re-reported as committed, re-committed to APPROPRIATIONS

June 17, 2009

Re-reported as committed, second consideration with amendments, (Remarks see House Journal Page)

June 23, 2009

Third consideration, final passage (193-0)

In the Senate

June 26, 2009

Referred to AGRICULTURE AND RURAL AFFAIRS

*This amendment would allow for enrolled land to be leased or otherwise devoted to the exploration for and removal of oil and gas including the extraction of coal bed methane and the appurtenant facilities related to those processes without breaching the entire parcel. A similar provision is made for the generation of wind power.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1394>

House Bill 1475      Cox; A Joint Resolution proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, abolishing the school property tax on homes and farms and limiting the school property tax on commercial and recreational properties.

May 12, 2009

Referred to FINANCE

*This Constitutional amendment would abolish school property tax on homes and farms. It would also freeze the millage applied to "commercial and recreational" parcels at the millage of the tax year the amendment takes effect. The amendment would have no effect on county or municipal property tax for purposes unrelated to education.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1475>

House Bill 1526      Grucela; An Act amending the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, further providing for subjects of taxation; repealing provisions relating to limitation upon taxation and to valuation of mobile homes or house trailers; and further providing for recorder of deeds in certain counties to furnish record of conveyances and compensation.

May 26, 2009

Referred to LOCAL GOVERNMENT

*This amendment would exclude house trailers and mobile homes from taxation from all county, city, borough, town, township, school and poor purposes. It also would remove the limitation on taxes that had prevented mobile homes and house trailers from being subject to any taxes not levied on other real property.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1526>

House Bill 1623      Gergely; An Act amending the act of June 21, 1939 (P.L.626, No.294), referred to as the Second Class County Assessment Law, further providing for appeals taken by municipalities and school districts.

June 5, 2009

Referred to FINANCE

*This amendment would limit a municipality or school's ability to appeal an assessment to during a countywide reassessment, when a parcel is divided and conveyed away in smaller parcels, when improvements are made to real property or when existing improvements are removed from real property or destroyed.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1623>

House Bill 1661

Yudichak; An Act providing for a temporary moratorium of court-ordered countywide reassessments.

June 10, 2009	Referred to UBAN AFFAIRS
June 30, 2009	Reported as committed, first consideration, Re-committed to RULES
July 15, 2009	Re-reported as committed, re-committed to APPROPRIATIONS, corrective reprint (printer's no. 2449)
August 3, 2009	Re-reported as committed
August 4, 2009	Second consideration with amendments (Remarks see House Journal Page)
August 5, 2009	Third consideration, final passage (196-1) <u>In the Senate</u>
August 7, 2009	Referred to FINANCE
August 24, 2009	Reported as committed, first consideration
August 26, 2009	Second consideration, re-referred to APPROPRIATIONS

*This amendment would prohibit local taxing authorities from undertaking a court ordered reassessment until either June 30, 2011 or the General Assembly has conducted a comprehensive study of the reassessment system in the Commonwealth and addressed the issues of uniformity between counties and the potential of reassessments triggering "devastating increases" in property assessments.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1661>

House Bill 1682

Sturla; An Act authorizing counties to impose sales, use and occupancy taxes; and providing for the levying, assessment and collection of taxes and for the powers and duties of the Department of Community and Economic Development or any successor agency, the Department of Revenue and the State Treasurer.

June 12, 2009 Referred to LOCAL GOVERNMENT

*This act allows a county to levy a 1% sales tax and use & occupancy tax for the purpose of reducing property tax. Occupation tax would be done away with in counties which levy this tax. Any revenue after the shortfalls are made up is supposed to reduce property tax, first through homestead exemptions, then through reduction of the millage rate.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1682>

**House Bill 1788** Cutler; An Act amending the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, providing for payments to certain local taxing authorities to offset assessments reduced under this act.

June 26, 2009 Referred to AGRICULTURE & RURAL AFFAIRS

*This amendment would make payments from an appropriation from the General Fund to local taxing authorities who can demonstrate a "loss" of 10% or more of their tax base due to the preferential assessments of the Act 319 program. The state would make payments to replace 90% of this "lost revenue" in order to reduce the burden of the program on taxpayers within the local taxing authority. If the appropriation is insufficient to fund the payments, the payment to each taxing authority will be reduced by an equal percentage.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1788>

**House Bill 1823** Sturla; An Act amending the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, further providing for applications for preferential assessments.

July 2, 2009 Referred to AGRICULTURE & RURAL AFFAIRS

*This amendment would require new applications for preferential assessment must be accompanied by verification that the owner has a current erosion and sediment control plan. Owners of parcels previously enrolled must present verification of a current erosion and sediment control plan no later than four years after the effective date of the amendment.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1823>

**House Bill 1940** Reichley; An Act amending the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, further providing for subjects of taxation enumerated.

August 20, 2009 Referred to FINANCE

*This amendment would prevent the inclusion of equipment used to generate solar energy, solar hot water, geothermal heating or cooling or other energy system that utilizes alternative energy when determining the value of real estate. It would also prevent the installation of alternative energy devices from being cited as a reason to reassess property.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1940>

**House Bill 1942** Murphy; An Act amending the act of April 26, 1935 (P.L.90, No.39), further providing for levy and collection of taxes by cities of the second class A.

August 20, 2009 Referred to Urban Affairs  
September 28, 2009 Reported as committed, first consideration,  
laid on the table, removed from table,  
re-committed to APPROPRIATIONS

*This amendment would require that taxes levied by the proper authorities of the cities of the second class A be collected by separate bill or statement than that use by the county or schools. It also would allow fees for delinquent payment to be paid by installment.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1942>

**House Bill 1967** Reichley; An Act amending the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, further providing for subjects of taxation enumerated.

September 10, 2009 Referred to FINANCE

*This amendment would prevent the inclusion of equipment used to generate solar energy, solar hot water, geothermal heating or cooling or other energy system that utilizes alternative energy when determining the value of real estate. It would also prevent the installation of alternative energy devices from being cited as a reason to reassess property. This amendment seems to be the same as HB 1940, but it is inserted earlier in Section 201.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=1967>

**House Bill 2019** Carroll; An Act amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in homestead property exclusion, further providing for administration and procedure.

October 6, 2009 Referred to LOCAL GOVERNMENT

*This amendment pertains to municipalities using the Act 50 version of Homestead. It would move the deadline for filing applications from March 1 to October 1.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=2019>

**House Bill 2020** Seip; An Act amending the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class and Selective County Assessment Law, further providing for appeals by municipalities.

October 6, 2009 Referred to LOCAL GOVERNMENT

*This amendment would require a quorum of the members elected to the board of directors of a school district seeking appeal to attend all proceedings of that appeal and to be seated with their chosen representative at any appeal proceeding.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=2020>

**House Bill 2022** Denlinger; An Act amending the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, further providing for appeals by municipalities.

October 6, 2009 Referred to LOCAL GOVERNMENT

*This amendment would require a quorum of the members elected to the board of directors of a school district seeking appeal to attend all proceedings of that appeal and to be seated with their chosen representative at any appeal proceeding.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=B&bn=2022>

**House Bill 2023** Gergely; An Act amending the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, further providing for appeals by municipalities.

October 6, 2009 Referred to LOCAL GOVERNMENT

*This amendment would require a quorum of the members elected to the board of directors of a school district seeking appeal to attend all proceedings of that appeal and to be seated with their chosen representative at any appeal proceeding.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2009&sind=0&body=H&type=B&bn=2023>

## **HOUSE RESOLUTIONS**

House Res 93 Yudichak; A Concurrent Resolution establishing a commission to study the Commonwealth's fragmented system of property tax reassessment, compare it to the property tax reassessment system in Maryland and identify ways to improve the system in Pennsylvania, including the impact of adopting the Maryland system.

February 23, 2009 Referred to LOCAL GOVERNMENT

*Self explanatory.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2009&sind=0&body=H&type=R&bn=93>

House Res 183 Siptroth; A Resolution directing the Legislative Budget and Finance Committee to study the feasibility of a local property tax freeze and the gradual elimination of local property taxes for senior citizens; to perform a cost analysis of such a freeze and reduction; to determine the consequences of such a freeze and reduction on local taxing bodies and on the Commonwealth; and to make recommendations on alternative financing methods for school districts.

March 23, 2009 Referred to FINANCE

*A study to determine the cost of freezing the property taxes of 65+ year olds, 25% reduction at age 70, 50% at age 75, 75% at age 80, and completely eliminate property tax at age 85.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2009&sind=0&body=H&type=R&bn=183>

House Res 272 Yudichak; A Concurrent Resolution directing the Legislative Budget and Finance Committee to conduct a study of the Commonwealth's fragmented system of property tax reassessment, compare it to the property tax reassessment system in Maryland, explore property tax systems of other states and identify ways to improve the system in Pennsylvania, including the impact of adopting the Maryland system.

April 28, 2009 Referred to FINANCE

*Similar to House Resolution 93.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2009&sind=0&body=H&type=R&bn=272>

## House Res 334

Levdansky; A Resolution directing the Legislative Budget and Finance Committee, in conjunction with the Local Government Commission and the State Tax Equalization Board, to request the assistance of the Assessors and County Commissioners Associations of Pennsylvania to conduct a study of the Commonwealth's fragmented system of property tax assessment, compare it to real property tax systems of other states, including specifically the real property tax reassessment systems of Maryland and California, and identify measures to make the Pennsylvania system more uniform, transparent, cost effective and acceptable to the taxpayer, as well as determining the impact of adopting the Maryland system.

June 5, 2009

Referred to FINANCE

June 9, 2009

Reported as committed

June 24, 2009

Amended and adopted (195-0), (Remarks see House Journal Page 1217-1222)

*Similar to House Resolutions 93 & 334, but having the Legislative Budget & Finance committee, in conjunction with the Local Government Commission and STEB along with the Assessors and County Commissioners Associations review the current system and compare to systems in other states including Maryland and California.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=H&type=R&bn=334>

## **SENATE BILLS**

### Senate Bill 51

Greenleaf; An Act providing for an exemption from increases in school real property taxes for eligible taxpayers because of their age and income level and for the reimbursement of school districts by the Commonwealth.

January 20, 2009

Referred to FINANCE

*This bill would exempt taxpayers 65 years old or older from an increase to the property tax on their homestead resulting from changes to millage, assessment ratio, or reassessment of all properties. In order to qualify, the taxpayer would have to have a household income of \$40,000 or less, and the property would have to be the taxpayer's homestead as defined by Act 1. The state would then reimburse the schools for the loss.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=51>

Senate Bill 139	Gordner; An Act amending the act of February 1, 1966 (1965 P.L.1656, No.581), known as The Borough Code, further providing for officers to be elected, for election of assessors, for filling vacancies in elective borough offices, for powers of assessors and for duplicate assessments; and making related repeals.	
	January 30, 2009	Referred to LOCAL GOVERNMENT
	February 10, 2009	Reported as committed, first consideration
	March 9, 2009	Second consideration
	March 10, 2009	Third consideration and final passage (49-0)
		<u>In the House</u>
	March 11, 2009	Referred to LOCAL GOVERNMENT
	June 16, 2009	Reported as committed, first consideration, laid on the table
	June 17, 2009	Removed from table, re-referred to APPROPRIATIONS

*This amendment would remove the position of elected assessor from the borough code. Elected assessors would finish out their terms, thereafter assessors shall be neither elected nor appointed in boroughs.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=139>

Senate Bill 141	Gordner; An Act amending the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law, eliminating office of assessor in boroughs and townships of the first class; making conforming amendments; and making repeals.	
	January 30, 2009	Referred to LOCAL GOVERNMENT
	February 10, 2009	Reported as committed, first consideration
	March 9, 2009	Second consideration
	March 10, 2009	Third consideration and final passage (49-0)
		<u>In the House</u>
	March 11, 2009	Referred to LOCAL GOVERNMENT
	June 16, 2009	Reported as committed, first consideration, laid on the table
	June 17, 2009	Removed from table, re-referred to APPROPRIATIONS

*Self explanatory.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=141>

Senate Bill 160	Tomlinson; A Joint Resolution proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, further providing for taxation exemptions and special provisions.	
	January 30, 2009	Referred to FINANCE

*This constitutional amendment would “establish standards and qualifications by which local taxing authorities may make real property tax assessments based upon an owner’s cost of acquisition of the property.” Transfers of principal residence or farmland between spouses or parents and children would be excluded.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=160>

Senate Bill 172      Brubaker; An Act amending the act of January 19, 1968 (1967 P.L.992, No.442), entitled, as amended, "An act authorizing the Commonwealth of Pennsylvania and the local government units thereof to preserve, acquire or hold land for open space uses," further providing for definitions and for local taxing options.

February 2, 2009      Referred to LOCAL GOVERNMENT  
 April 28, 2009      Reported as committed, First consideration  
 May 4, 2009      Re-referred to APPROPRIATIONS

*This amendment adds property under perpetual conservation easement for the purpose of assuring its availability for agricultural use to the types of properties that may be exempted from millage increase.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=172>

Senate Bill 256      O’Pake; An Act providing for prohibition of levy or collection of tax on homestead property by school districts, for the School District Homestead Property Tax Elimination Fund, for increase in personal income tax and for the Property Tax Relief Fund; and making a related repeal.

February 19, 2009      Referred to FINANCE

*This bill would prohibit collecting property tax on “homesteads”. Shortfall would be replaced with graduated income tax, slot machine funds and (if needed) borrowing from the General Fund.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=256>

Senate Bill 258      O’Pake; A Joint Resolution proposing integrated amendments to the Constitution of the Commonwealth of Pennsylvania, further providing for uniformity of taxation and for tax exemptions and special tax provisions.

February 19, 2009      Referred to FINANCE

*This constitutional amendment lays the groundwork needed for Senate Bill 256 (above). In order to impose a non-uniform income tax, the constitution must be changed.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=258>

Senate Bill 298      Yaw; An Act amending the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, further providing for split-off, separation or transfer.

March 5, 2009      Referred to AGRICULTURE AND RURAL AFFAIRS  
 June 9, 2009      Reported as amended, first consideration  
 June 22, 2009      Re-referred to APPROPRIATIONS

*This amendment would allow the owner of a property enrolled in Act 319 to lease land for oil & gas exploration. It would further allow for drilling & extraction of oil & gas under certain conditions without triggering a rollback on the entire parcel.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=298>

Senate Bill 426 Tomlinson; An Act providing for a freeze on real estate taxes for senior citizens.

February 20, 2009

Referred to FINANCE

*This bill would exempt property owners aged 65 years from increases to their property tax resulting from increases in millage rate, change in assessment ratio or "assessment increase". The taxing authorities would then submit the increases to the state for payment from the Department of Revenue.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=426>

Senate Bill 470 Kasunic; An Act amending the act of June 21, 1939 (P.L.626, No.294), referred to as the Second Class County Assessment Law, further providing for powers and duties of the Board of Property Assessment, Appeals and Review.

March 2, 2009

Referred to LOCAL GOVERNMENT

*This amendment would prohibit the Board of Property Assessment, Appeals and Review "from imposing or assessing any type of fee relating to any case heard by it pursuant to the authority conferred under this subsection."*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=470>

Senate Bill 471 Kasunic; An Act amending the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, further providing for assessment appeals.

March 2, 2009

Referred to LOCAL GOVERNMENT

*This amendment would prohibit the board of appeals from imposing or assessing any fee relating to the appeal.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=471>

Senate Bill 472 Kasunic; An Act amending the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law, further providing for appeal notices.

March 2, 2009

Referred to LOCAL GOVERNMENT

*This amendment would prohibit the board of appeals from imposing or assessing any fee relating to the appeal.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=472>

Senate Bill 593      Orië; A Joint Resolution proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, further providing for persons with military service-connected disabilities to receive property tax exemptions.

March 6, 2009

Referred to FINANCE

*This constitutional amendment would change the requirements of the property tax exemption for disabled veterans. It removes the requirement of having served in war or armed conflict as well as the need to be 100% disabled. The exemption would be set at the percentage of disability. The section that has the State's Veterans' Commission determining the person to be in need of the exemption would also be removed.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=593>

Senate Bill 687      Pileggi; An Act amending the act of March 10, 1049 known as the Public School Code of 1949, providing for the exemption from real estate taxes for charter schools and/or associated owners of realty (ie. Foundation).

March 27, 2009

Referred to EDUCATION

April 21, 2009

Reported as amended, first consideration

April 28, 2009

Re-referred to APPROPRIATIONS

June 1, 2009

Re-reported as committed

June 3, 2009

Second consideration

June 8, 2009

Amended on third consideration

June 9, 2009

Third consideration, final passage (49-0),  
(Remarks see Senate Journal Page)

In the House

June 10, 2009

Referred to EDUCATION

*This amendment would extend the exemption from all state, county, city, borough, township or other tax on charter school properties to include property owned by an associated non-profit foundation or leased to a charter school / cyber school at market or lower rates. They would also be exempt from the costs or expenses of municipal improvements such as sewer paving, curbing and sidewalks. This exemption would only apply where the charter school, cyber school or associated non-profit foundation is responsible for the payment of these taxes, costs or expenses.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=687>

Senate Bill 741      Erickson; An Act providing options, subject to voter approval, for political subdivisions to impose taxes on earned income and net profits and personal income for the purpose of reducing real property taxes; authorizing a county sales and use tax; and providing for disbursement of sales tax revenues.

April 3, 2009

Referred to FINANCE

*Self explanatory.*

[http://www.legis.state.pa.us/cfdocs/billinfo/bill\\_history.cfm?year=2009&ind=0&body=S&type=B&bn=741](http://www.legis.state.pa.us/cfdocs/billinfo/bill_history.cfm?year=2009&ind=0&body=S&type=B&bn=741)

**Senate Bill 778**

Fontana; An Act amending the act of December 17, 1986 (P.L.1693, No.202), known as the New Home Construction Local Tax Abatement Act, further providing for procedure for obtaining an exemption.

April 8, 2009  
June 17, 2009  
July 6, 2009

Referred to FINANCE  
Reported as committed, first consideration  
Re-referred to APPROPRIATIONS

*This amendment would expand the time frame during which a person may apply for an exemption on a new home. Instead of ending when the occupancy permit is issued, the period would extend to six months after the issuance of the certificate of occupancy or six months after the closing date, whichever is later.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=778>

**Senate Bill 789**

Boscola; An Act authorizing senior citizens to claim an exemption from tax increases as to certain real property; and providing for termination of the exemption.

April 23, 2009

Referred to FINANCE

*Individuals age 65 years or older having an income of not more than \$65,000 would be exempt from increases to their property tax and tax rate. Owners may only have one property exempt from increases under this act. The state would reimburse the taxing authorities for the difference from income tax revenues.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=789>

**Senate Bill 791**

Boscola; An Act amending Title 51 (Military Affairs) of the Pennsylvania Consolidated Statutes, further providing for exemption from payment of real estate taxes.

April 23, 2009

Referred to FINANCE

*This amendment extends the exemption from real estate taxes to the surviving spouse of a veteran killed or missing in action, provided the State Veterans' Commission determines that such spouse is in need of an exemption.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=791>

**Senate Bill 818**

Argall; An Act providing for a nonbinding Statewide referendum on property tax relief.

April 24, 2009

Referred to FINANCE

*Senate version of House Bill 637.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2009&ind=0&body=S&type=B&bn=818>

**Senate Bill 918**

Eichelberger; An Act amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, consolidating and amending the Third Class County Assessment Board Law, The Fourth to Eighth Class and Selective County Assessment Law and provisions of The County Code relating to auxiliary board of assessment appeals and assessment of signs and sign structures; and making related repeals.

June 5, 2009  
July 15, 2009  
August 3, 2009

Referred to FINANCE  
Reported as committed, first consideration  
Re-referred to APPROPRIATIONS

*This amendment to Act 53 would bring counties of second class A and third class through eighth class under a single set of codes for assessments and appeals.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syearch=2009&billid=918>

**Senate Bill 1010**

Rafferty; An Act amending the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, further providing for subjects of taxation; repealing provisions relating to limitation upon taxation and to valuation of mobile homes or house trailers; and further providing for recorder of deeds in certain counties to furnish record of conveyances and compensation.

July 14, 2009

Referred to FINANCE

*This amendment appears to be a companion to House Bill 1526.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syearch=2009&billid=1010>

**SENATE RESOLUTIONS**

**Senate Res 142**

Argall; A Resolution directing the Legislative Budget and Finance Committee to complete a study and cost analysis of the implementation of a Statewide blighted property database and report its findings, conclusions and recommendations to the Senate.

June 26, 2009  
July 1, 2009  
July 13, 2009  
July 14, 2009

Referred to Urban Affairs & Housing,  
Reported as committed,  
Adopted,  
Transmitted as directed

*The State Budget and Finance Committee will complete a study and cost analysis of the implementation of a statewide blighted property database. It is possible that Assessment offices will be asked to help townships assemble property owner information.*

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syearch=2009&billid=142>