
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 343 Session of
2011

INTRODUCED BY WHITE, SACCONI AND NEUMAN, JUNE 21, 2011

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 21, 2011

A RESOLUTION

1 Establishing a task force to develop a set of uniform standards
2 for county reassessment contracting, develop standards for
3 disclosing the county's system of property valuation and
4 assessment, develop a self-evaluation tool for counties to
5 determine when a reassessment is warranted and recommend a
6 standard to be used for a Statewide mandatory reassessment
7 time frame.

8 WHEREAS, At the direction of the House of Representatives,
9 through House Resolution No. 334 of 2009, the Legislative Budget
10 and Finance Committee (LBFC) prepared a report on Pennsylvania's
11 System for Property Valuation and Reassessment and issued it in
12 2010; and

13 WHEREAS, The report includes a number of recommendations to
14 enhance the current system, including the development of uniform
15 standards for reassessment contracts, standards for disclosing a
16 county's system of property valuation and assessment and a self-
17 evaluation tool to help counties determine the need for
18 reassessment; and

19 WHEREAS, According to the LBFC report, concerns have been
20 raised about the quality of reassessments since the 1970s, when
21 the former Department of Justice and researchers from Carnegie

1 Mellon University concluded that counties were ill-prepared to
2 develop contracts with mass appraisal firms for countywide
3 reassessments; and

4 WHEREAS, According to the LBFC report, transparent systems
5 for property valuation and assessment are necessary in this
6 Commonwealth; and

7 WHEREAS, Each county in this Commonwealth can choose the type
8 of property valuation and assessment system to be implemented in
9 the county, and a county can decide to assess on a "current
10 market" basis or a "base year" basis, select the percent of fair
11 market value to be assessed for tax purposes and select the
12 criteria to be used to decide when to revalue all properties, in
13 other words, to reassess; and

14 WHEREAS, In the 1980s, the General Assembly required counties
15 to specify their predetermined ratios of market value to be
16 assessed for tax purposes; and

17 WHEREAS, A county, however, is not required to inform
18 taxpayers if it arrives at fair market values on a current
19 market basis or a base year basis, or to routinely make
20 available to the public the methods used to arrive at fair
21 market values when the county reassesses or values property
22 after the reassessment; and

23 WHEREAS, According to the LBFC report, with Pennsylvania's
24 current system for property valuation and assessment, uniformity
25 does not require that assessments be in current market dollars,
26 however, the system requires that uniform methods be used to
27 derive market values for similar properties and that the same
28 portion of fair market value in base year dollars be the basis
29 of the assessment; and

30 WHEREAS, When most property in a county appreciates or

1 depreciates at relatively the same rate and the county's
2 property inventory does not undergo significant changes that
3 alter the relative distribution of the tax burden, reassessment
4 does not provide greater uniformity, rather, it simply results
5 in the expression of market values and assessed values in
6 current market dollars rather than the value of a dollar in the
7 prior base year; therefore be it

8 RESOLVED, That the House of Representatives appoint a task
9 force to develop a set of uniform standards for county
10 reassessment contracting, develop standards for disclosing the
11 county's system of property valuation and assessment, develop a
12 self-evaluation tool for counties to determine when a
13 reassessment is warranted and recommend a standard to be used
14 for a Statewide mandatory reassessment time frame; and be it
15 further

16 RESOLVED, That the membership of the task force be made up
17 of:

18 (1) two representatives from the Pennsylvania Local
19 Government Commission appointed by the Speaker of the House
20 of Representatives from a list comprised of members of the
21 House of Representatives appointed to the commission, one
22 each representing the majority and minority representation on
23 the commission;

24 (2) two members of the House of Representatives or their
25 designees, one appointed by the Majority Leader and one
26 appointed by the Minority Leader; and

27 (3) two appointees from each of the memberships listed
28 in this paragraph from a list submitted by each membership,
29 one appointed by the Majority Leader and one appointed by the
30 Minority Leader:

1 (i) the Assessors' Association of Pennsylvania;

2 (ii) the County Commissioners Association of
3 Pennsylvania; and

4 (iii) the Pennsylvania School Boards Association;

5 and be it further

6 RESOLVED, That the task force utilize the staff of the Local
7 Government Committee and the Finance Committee in consultation
8 with and assistance from the Local Government Commission and the
9 Legislative Budget and Finance Committee; and be it further

10 RESOLVED, That the task force be charged with the following:

11 (1) develop a set of uniform standards for county
12 reassessment contracting;

13 (2) develop standards for disclosing the county's system
14 of property valuation and assessment;

15 (3) develop a self-evaluation tool for counties to
16 determine when a reassessment is warranted;

17 (4) recommend a standard to be used for a Statewide
18 mandatory reassessment time frame; and

19 (5) present any other recommendations to improve the
20 system of property tax reassessment in this Commonwealth;

21 and be it further

22 RESOLVED, That the task force report its results and present
23 its findings to the Chief Clerk of the House of Representatives
24 no later than six months after the adoption of this resolution.