
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 344 Session of
2011

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

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 21, 2011

A RESOLUTION

1 Establishing a task force to develop criteria and procedures for
2 data submission, verification and collection to address
3 insufficient sample data and to assure and disclose that the
4 sample data relied on to develop a county's performance
5 measures during a reassessment is representative of the bulk
6 of the county's property inventory.

7 WHEREAS, At the direction of the House of Representatives
8 through House Resolution 334 of 2009, the Legislative Budget and
9 Finance Committee (LBFC) prepared a report on Pennsylvania's
10 System for Property Valuation and Reassessment and issued the
11 report in 2010; and

12 WHEREAS, The report includes a number of recommendations to
13 enhance the current system, including the development of
14 criteria and procedures for data submission by the county to the
15 State Tax Equalization Board and verification by the State Tax
16 Equalization Board to address insufficient sample data and to
17 assure and disclose that the sample data relied on to develop a
18 county's performance measures during a reassessment is
19 representative of the bulk of the county's property inventory;
20 and

1 WHEREAS, According to the LBFC report, the appraisal
2 performance measures published by the State Tax Equalization
3 Board are used by: taxpayers and local governments in property
4 assessment appeals, the Department of Revenue for certain State
5 realty transfer taxes and the courts when considering county
6 assessment uniformity; and

7 WHEREAS, Despite this, the State Tax Equalization Board has
8 not been charged or provided the necessary resources to assure
9 that data used to develop the measures are consistently reported
10 by all counties and are representative of the bulk of the
11 county's property inventory, both sold and unsold properties;
12 and

13 WHEREAS, County property inventories are substantially
14 different and the differences currently are not taken into
15 account in the development of a county's performance measures;
16 and

17 WHEREAS, When a county begins the process of a countywide
18 reassessment, the initial step is to collect data on the current
19 value of all property within the county. It is important that
20 this initial level of data be accurate in order for the rest of
21 the reassessment process, and any future use of this data, to be
22 fair and equitable; and

23 WHEREAS, Data collection criteria and procedures vary between
24 data collectors within a county and are also different from
25 county to county, thus making it difficult for the political
26 subdivisions and the Commonwealth to compare accurate property
27 values from within a county and when comparing counties;
28 therefore be it

29 RESOLVED, That the House of Representatives appoint a task
30 force to develop criteria and procedures for data submission by

1 the county to the State Tax Equalization Board and verification
2 by the State Tax Equalization Board to address insufficient
3 sample data and to assure and disclose that the sample data
4 relied on to develop a county's performance measures during a
5 reassessment is representative of the bulk of the county's
6 property inventory; and be it further

7 RESOLVED, That the membership of the task force be made up
8 of:

9 (1) two members of the House of Representatives or their
10 designees, one appointed by the Majority Leader and one
11 appointed by the Minority Leader;

12 (2) two members of the House of Representatives or their
13 designees consisting of the chair and minority chair of the
14 House Local Government Committee;

15 (3) two members of the House of Representatives or their
16 designees consisting of the chair and minority chair of the
17 House Finance Committee;

18 (4) two appointees from each of the memberships listed
19 in this paragraph from a list submitted by each membership,
20 one appointed by the Majority Leader and one appointed by the
21 Minority Leader:

22 (i) the State Tax Equalization Board;

23 (ii) the Department of Revenue;

24 (iii) the Assessors' Association of Pennsylvania;

25 and

26 (iv) the County Commissioners Association of
27 Pennsylvania;

28 and be it further

29 RESOLVED, That the task force utilize the staff of the
30 Standing Committee on Local Government and the Standing

1 Committee on Finance in consultation with and assistance from
2 the Local Government Commission and the Legislative Budget and
3 Finance Committee; and be it further

4 RESOLVED, That the task force be charged with developing
5 criteria and procedures for data submission by the county to the
6 State Tax Equalization Board and verification by the State Tax
7 Equalization Board to address insufficient sample data and to
8 assure and disclose that the sample data relied on to develop a
9 county's performance measure during a reassessment is
10 representative of the bulk of the county's property inventory;
11 and be it further

12 RESOLVED, That the task force be charged with developing
13 criteria and procedures for data collection by those individuals
14 or organizations conducting the collection of the data to
15 determine the current value of properties and real estate within
16 a county and providing that data to the county assessor,
17 including the viability of creating a uniform training program
18 for individuals and organizations collecting the data that is
19 provided to the county assessor; and be it further

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