

No. 1984-174

AN ACT

HB 2183

Amending the act of June 26, 1931 (P.L.1379, No.348), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," providing for the right to appeal before the board for persons suffering catastrophic losses to their property.

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

Section 1. The act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, is amended by adding a section to read:

Section 8.3. Persons who have suffered catastrophic losses to their property shall have the right to appeal before the board within the remainder of the county fiscal year in which the catastrophic loss occurred or within six (6) months of the date on which the catastrophic loss occurred, whichever time period is longer. The duty of the board shall be to reassess the value of the property in the following manner: the value of the property before the catastrophic loss, based on the percentage of the taxable year for which the property stood at its former value, added to the value of the property after the catastrophic loss, based on the percentage of the taxable year for which the property stood at its reduced value. Any property improvements made subsequent to the catastrophic loss in the same tax year shall not be included in the reassessment as herein described for that tax year. Any adjustment in an assessment pursuant to this section shall be reflected by the appropriate taxing authorities in the form of a credit for the next succeeding tax year. For purposes of this section, the phrase "catastrophic loss" shall mean any loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of the real property and which exceeds fifty percent (50%) of the market value of the real property prior to the loss.

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

APPROVED—The 11th day of October, A. D. 1984.

DICK THORNBURGH