
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 338 Session of
2013

INTRODUCED BY TALLMAN, BAKER, EMRICK, HELM, KORTZ, SCAVELLO AND
SWANGER, JANUARY 24, 2013

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 24, 2013

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for limitation on tax increase after
4 countywide reassessment.

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

7 Section 1. Section 8823 of Title 53 of the Pennsylvania
8 Consolidated Statutes is amended by adding a subsection to read:

9 § 8823. Limitation on tax increase after countywide
10 reassessment.

11 * * *

12 (c.1) Single tract or parcel of real property.--In the event
13 the property tax obligation associated with a single tract or
14 parcel of real property increases by more than 10% as a result
15 of a countywide reassessment, an entity that levies property tax
16 must limit the amount it increases property tax to 10% per year
17 until the total obligation is realized.

18 * * *

19 Section 2. Upon the ratification of an amendment to the

1 Constitution of Pennsylvania limiting individual property tax
2 increases following a countywide reassessment, the Secretary of
3 the Commonwealth shall cause the date of ratification to be
4 published in the Pennsylvania Bulletin.

5 Section 3. This act shall take effect as follows:

6 (1) This section shall take effect immediately.

7 (2) Section 2 of this act shall take effect immediately.

8 (3) The addition of 53 Pa.C.S. § 8823(c.1) shall take
9 effect upon publication in the Pennsylvania Bulletin of the
10 ratification date of the amendment to the Constitution of
11 Pennsylvania that provides for limitations on property tax
12 increases for single tracts or parcels of real property
13 following a countywide reassessment.