



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 918, PN 1109 (SENATOR EICHELBERGER)

Summary:

This legislation amends Title 53 (Municipalities Generally) by adding Chapter 88, the Consolidated County Assessment Law.

Chapter 88 does not apply to Philadelphia or Allegheny County, except for the provisions relating to the valuation of real property used for the purpose of wind energy generation.

Senate Bill 918 substantially reenacts the language pertaining to the subjects of local taxation, exemptions from taxation, and the method by which property is valued and assessed for taxation purposes in the following:

- General County Assessment Law
- Fourth to Eighth Class County Assessment Law
- Third Class County Assessment Board Law

Senate Bill 918 also includes some minor changes to current law that were a result of reconciling the differing provisions of the current assessment laws and/or codifying case law.

Attachment:

Attached is the Local Government Commission's detailed summary of Senate Bill 918, the Consolidated County Assessment Law.