



Senate Finance Committee

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BILL SUMMARY

HOUSE BILL 1661, PN 2542 (REPRESENTATIVE DERMODY)

Summary:

House Bill 1661, the Property Tax Reassessment Moratorium Act, provides for a temporary moratorium of court-ordered countywide assessment.

This legislation establishes a moratorium on court-ordered countywide real property assessments while the General Assembly conducts a thorough and comprehensive study of the property tax reassessment system in the commonwealth and enacts legislation to address the following issues:

- the fragmented method of property tax assessment in the commonwealth;
- the lack of uniformity between counties, resulting in vast inequities of property tax assessments across the Commonwealth
- the lack of protection for homeowners who experience sudden and dramatic increases in their property tax assessments as a result of countywide reassessment;
- the potential for devastating tax increases that would be harmful to the citizens and economic well-being of the commonwealth; and,
- the proper policies and procedures necessary to ensure uniformity among counties and a comparative analysis of the property assessment systems in other states.

The legislation also allows counties currently involved in court-ordered reassessment to decide at the county level whether to continue the process.

The moratorium shall remain in effect until the General Assembly has conducted a study and enacted legislation to address the issues set forth above, or until June 30, 2011, whichever comes first.

Effective Date:

This legislation is effective immediately.

House Action:

This legislation was passed by the House of Representatives on August 5, 2009, by a vote of 196 to 1.