

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1207 Session of  
1997

INTRODUCED BY RUBLEY, CARONE, BELFANTI, GORDNER, MILLER,  
VAN HORNE, McCALL, E. Z. TAYLOR, STEELMAN, ROSS, SHANER AND  
STEIL, APRIL 8, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 8, 1997

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," further providing for definitions, for  
11 application and construction, for subjects of local taxation,  
12 for tax assessors, for triennial and inter-triennial  
13 assessments and for revisions and appeals; providing for  
14 optional assessment revision process, for quality assessment  
15 targets, for administrative review, for appeals to the Board  
16 of Assessment Revisions and for appeals to courts of common  
17 pleas; and further providing for repeals.

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

20 Section 1. Section 102 of the act of May 22, 1933 (P.L.853,  
21 No.155), known as The General County Assessment Law, amended  
22 December 14, 1967 (P.L.846, No.369) and December 13, 1982  
23 (P.L.1160, No.268), is amended to read:

24 Section 102. Definitions.--The following words and phrases  
25 shall, for the purpose of this act, have the meanings

1 respectively ascribed to them in this section, except where the  
2 context clearly indicates a different meaning:

3 "Assessors" [and "elected assessors" shall mean the assessors  
4 for county tax purposes elected in wards, boroughs, towns and  
5 townships in counties of the fourth, fifth, sixth, seventh and  
6 eighth classes.

7 "Appointed assessors" shall mean the assessors appointed by  
8 the [board of revision of taxes] Board of Revision of Taxes in  
9 counties of the first class, and the subordinate assessors  
10 appointed by the [board for the assessment and revision of  
11 taxes] Board of Property Assessment, Appeals and Review in  
12 counties of the second[, ] class and the Board of Assessment  
13 Appeals in counties of the second A [and third classes] class.

14 "Base year" shall mean the year upon which real property  
15 market values are based for the most recent county-wide revision  
16 of assessment of real property, or other prior year upon which  
17 the market value of all real property of the county is based.  
18 Real property market values shall be equalized within the county  
19 and any changes by the board of revision of taxes or board for  
20 the assessment and revision of taxes shall be expressed in terms  
21 of such base year values.

22 "Board [of revision of taxes]" shall mean the [board of  
23 revision of taxes] Board of Revision of Taxes, in counties of  
24 the first class[.

25 "Board for the assessment and revision of taxes" shall mean  
26 the board for the assessment and revision of taxes]; the Board  
27 of Property Assessment, Appeals and Review, in counties of the  
28 second[, second A and third classes.] class; or the Board of  
29 Assessment Appeals, in counties of the second A class.

30 "Coefficient of dispersion" shall mean the measure of the

accuracy of assessed values to true values. The term is a measure of the average assessment error around the common level ratio as last determined by the State Tax Equalization Board pursuant to the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.

"Common level ratio" shall mean the ratio of assessed value to current market value used generally in the county as last determined by the State Tax Equalization Board pursuant to the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.

"County commissioners" means the board of county commissioners or other similar body in home rule charter counties.

"Established predetermined ratio" shall mean the ratio of assessed value to market value established by the board of county commissioners and uniformly applied in determining assessed value in any year.

"Political subdivision" shall mean a county, city, borough, incorporated town, township, school district, vocational school district or county institution district, or a home rule municipality which has adopted a charter under the act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and Optional Plans Law."

"Report" shall mean a letter, memorandum or other similar writing.

"Spot reassessment" shall mean the reassessment of property which is not conducted as part of a county-wide review of assessments and which creates, sustains or increases disproportionality among properties' assessed values.

Section 2. Sections 104 and 105 of the act are amended to

1 read:

2 Section 104. Application of Act.--Except as otherwise in  
3 this act specifically limited, this act shall apply in [all of  
4 the counties of the Commonwealth] each county of the first,  
5 second or second A class, whether governed in accordance with  
6 its county classification or in accordance with a home rule  
7 charter.

8 Section 105. Saving Clause; Construction.--The provisions of  
9 this act so far as they are the same as those of existing laws  
10 are intended as a continuation of such laws, and not as new  
11 enactments.

12 The repeal by this act of any act of Assembly, or part  
13 thereof, shall not revive any act, or part thereof, heretofore  
14 repealed or superseded.

15 All local acts of Assembly applying to particular counties or  
16 political subdivisions thereof, and not heretofore repealed,  
17 shall continue in force, and any provisions of this act  
18 inconsistent therewith shall not apply to the counties or  
19 political subdivisions thereof affected by such local laws. The  
20 reenactment by this act of any act of Assembly, or part thereof,  
21 that has heretofore been repealed by any local act of Assembly,  
22 in so far as it applied to a particular county or political  
23 subdivision thereof, shall not revive or extend the provisions  
24 so reenacted to such county or political subdivision thereof.

25 Whenever the provisions of this act are inconsistent with any  
26 law relating to or administered by any board [of revision of  
27 taxes, or board for the assessment and revision of taxes,] in  
28 counties of the first, second or [third] second A class, the  
29 laws relating to and administered by such boards, and not  
30 included in this act, shall apply, and the inconsistent

1 provisions of this act shall not apply to such classes of  
2 counties[, but shall be in full force as to all other classes of  
3 counties, except as affected by local laws].

4 The provisions of this act shall not affect any act done,  
5 liability incurred, or right accrued or vested, or affect any  
6 suit, proceeding or prosecution pending or to be instituted to  
7 enforce any right or penalty or punish any offense under the  
8 authority of any act of Assembly repealed by this act.

9 Any person holding office under any act of Assembly repealed  
10 by this act shall continue to hold such office until the  
11 expiration of the term thereof, subject to the conditions  
12 attached to such office prior to the passage of this act.

13 Section 3. Section 201(b) of the act, amended February 18,  
14 1982 (P.L.79, No.28), is amended to read:

15 Section 201. Subjects of Taxation Enumerated.--The following  
16 subjects and property shall, as hereinafter provided, be valued  
17 and assessed, and subject to taxation for all county, city,  
18 borough, town, township, school and poor purposes at the annual  
19 rate:

20 \* \* \*

21 (b) All salaries and emoluments of office, all offices, and  
22 posts of profit, professions, trades and occupations, except the  
23 occupation of farmer, and all persons over the age of eighteen  
24 years who do not follow any occupation or calling, as well of  
25 unnaturalized foreign-born persons who shall have resided within  
26 this Commonwealth for one whole year, as citizens of this  
27 Commonwealth: Provided, That whenever a person, other than a  
28 Federal employe, not taxable under the provision of this clause,  
29 is disfranchised from voting because he cannot be lawfully  
30 assessed for a county or State tax, it shall be lawful for the

1 county commissioners to assess the occupation of such persons  
2 for county taxation purposes, in the manner provided by this act  
3 for such assessments. The provisions of this clause shall not  
4 apply to counties of the second and [third class, or to any  
5 other county, the county commissioners] second A classes, the  
6 county commissioners of which shall by resolution determine not  
7 to levy a tax on trades, occupations, professions and persons  
8 who follow no occupation or calling, nor shall the provisions of  
9 this clause apply to cities of the second and second A class, or  
10 to school districts.

11 \* \* \*

12 Section 4. Section 202 of the act, amended July 2, 1941  
13 (P.L.219, No.99), is amended to read:

14 Section 202. Occupation Tax in Counties of the Second Class  
15 [and Third Class] Abolished; Optional in Other Counties.--In  
16 counties of the second [and third] class, the county tax on  
17 trades, occupations and professions is hereby abolished. In all  
18 other counties, except counties of the first class, the county  
19 commissioners may by resolution determine not to levy a tax on  
20 trades, occupations, professions and persons who follow no  
21 occupation or calling. Such action may at any time, and in like  
22 manner, be repealed and such tax be levied as theretofore.

23 Section 5. Section 204(a)(10) of the act, amended September  
24 22, 1972 (P.L.868, No.197), is amended to read:

25 Section 204. Exemptions from Taxation.--(a) The following  
26 property shall be exempt from all county, city, borough, town,  
27 township, road, poor and school tax, to wit:

28 \* \* \*

29 (10) All playgrounds, with the equipments and grounds  
30 thereto annexed, necessary for the occupancy and enjoyment of

1 the same, founded, endowed, or maintained by public or private  
2 charity, which apply their revenue to the support and repair of  
3 such playgrounds and to increase the efficiency and facilities  
4 thereof, either in ground or buildings, or otherwise, and for no  
5 other purpose, and owned, leased, possessed, or controlled by  
6 public school boards or properly organized and duly constituted  
7 playground associations, and approved and accepted by the board  
8 of county commissioners, or board [of revision of taxes], of the  
9 county in which said playgrounds are situated as such  
10 playgrounds;

11 \* \* \*

12 Section 6. Sections 301, 302, 303 and 304 of the act are  
13 amended to read:

14 Section 301. [Election of Assessors.--The qualified voters  
15 of each ward in cities of the third class shall, at the  
16 municipal election in the year one thousand nine hundred and  
17 thirty-five, and every four years thereafter, vote for and elect  
18 a properly qualified person, according to law, to act as county  
19 assessor in each of said wards under the provisions of this act,  
20 who shall serve for four years. All county assessors in  
21 boroughs, towns, townships and wards thereof shall be elected at  
22 the times and for the terms prescribed by existing laws.

23 This section does not apply in counties of the first, second  
24 and third classes where assessors, under existing law, are  
25 appointed.] Qualifications of Assessor.--Except in a county of  
26 the first or second class, any person appointed as an assessor  
27 shall meet the requirements of the act of April 16, 1992  
28 (P.L.155, No.28), known as the "Assessors Certification Act."

29 Section 302. Oath of Assessors.--The [elected and appointed]  
30 assessors [of the several wards, townships, towns, boroughs and

1 districts, and, in townships of the first class, also the  
2 assistant township assessors and assistant triennial assessors,]  
3 shall, immediately on the receipt of the precept from the county  
4 commissioners, or board [of revision of taxes, or board for the  
5 assessment and revision of taxes], and before entering upon the  
6 duties of their office, take and subscribe the following oath or  
7 affirmation:

8       You do (swear or affirm) that you will support the  
9 Constitution of the United States and the Constitution of  
10 Pennsylvania, that you will, as assessor [for (ward, district,  
11 borough, town or township)], use your utmost diligence and  
12 ability to discover and ascertain all the property, real and  
13 personal, [within your (ward, district, borough, town or  
14 township),] and all other objects subject to taxation by the  
15 laws of this Commonwealth, and take an accurate account of the  
16 same; and that you will justly and honestly, to the best of your  
17 judgment, assess and value every separate lot, piece or tract of  
18 land, with the improvements thereon, and all personal property  
19 made taxable by the laws of this Commonwealth, [within your  
20 (ward, district, borough, town or township),] at the rate or  
21 price which you shall, after due examination and consideration,  
22 believe the same would sell for if sold singly and separately at  
23 a bona fide sale, after full public notice; and that you will  
24 assess all persons according to their correct offices and posts  
25 of profit, trades and occupations; and that you will perform  
26 your duty as assessor [of said (ward, district or township)]  
27 with honesty and fidelity, according to the laws of this  
28 Commonwealth, without fear, favor or affection, hatred, malice  
29 or ill will.

30       Section 303. Filing of Assessor's Oath.--It shall be the



1 duty of each [elected and appointed assessor and assistant  
2 township and triennial] assessor to produce to the  
3 commissioners, or board [of revision of taxes, or board for the  
4 assessment and revision of taxes], of the county, within twenty  
5 days after his [election or] appointment, a copy of the oath or  
6 affirmation taken and subscribed by him as is hereinbefore  
7 directed, and attested by the person before whom the same was  
8 administered, which shall be filed by the commissioners, or said  
9 boards, in their respective office.

10 Section 304. Vacancies in the Office of Assessor.--Whenever  
11 an [elected assessor, or, in townships of the first class, an  
12 assessor, assistant township] assessor [or assistant triennial  
13 assessor,] refuses or neglects to qualify as required by law, or  
14 refuses or neglects to receive the precept and books for the  
15 triennial or other assessment, the county commissioners are  
16 hereby authorized to appoint a suitable person to serve as  
17 assessor on the eighth day after the time designated by this act  
18 to begin the assessment.

19 [If the electors of any ward, borough, town or township shall  
20 fail to choose an assessor, or, in townships of the first class,  
21 an assistant township assessor or assistant triennial assessor,  
22 at the time appointed by law, or if any person elected to such  
23 office shall neglect or refuse to serve therein, or if any  
24 vacancy shall happen therein by death or otherwise, the  
25 commissioners of the county shall appoint a fit person to fill  
26 the office, who shall serve until the expiration of the then  
27 current term of such officer, and who shall have the same  
28 powers, be subject to the same penalties, and receive the same  
29 compensation, as if he had been elected to such office.]

30 Section 7. Sections 305, 306, 307, 308, 309 and 310 of the

1 act are repealed.

2 Section 8. Section 401 of the act, amended December 14, 1967  
3 (P.L.846, No.369), is amended to read:

4 Section 401. Issuing of Precepts and Return of Assessments  
5 in Triennial Years.--(a) In counties of the first class, the  
6 precepts to make annual assessments shall be issued to the  
7 appointed assessors by the board [of revision of taxes], and  
8 return thereof made as provided by existing law relating to the  
9 board [of revision of taxes] in said counties;

10 (b) In counties of the second class, the precepts to make  
11 triennial assessments and the precepts to make assessments in  
12 the years between triennial assessments shall be issued to the  
13 appointed assessors by the board [for the assessment and  
14 revision of taxes] at such time as the board may prescribe, and  
15 return thereof be made on or before the first Monday of November  
16 as provided by existing law relating to the board [for the  
17 assessment and revision of taxes] in said counties;

18 (c) In counties of the second A [and third] class, the  
19 precepts to make triennial assessments shall be issued to the  
20 appointed assessors by the board [for the assessment and  
21 revision of taxes,] and return thereof made at such times as the  
22 board shall determine in accordance with existing law relating  
23 to the board for the assessment and revision of taxes in said  
24 counties[;]\_.

25 [(d) In counties of the fourth class, the county  
26 commissioners shall issue the precepts to make triennial  
27 assessments to the elected assessors of their respective  
28 townships, towns, boroughs and wards on or before the first day  
29 of June, and the assessors are hereby required to complete the  
30 said assessment and make their return not later than the first

1 day of September, one thousand nine hundred and thirty-three,  
2 and triennially thereafter;

3 (e) In counties of the fifth, sixth, seventh and eighth  
4 classes, the county commissioners shall issue the precepts to  
5 make triennial assessments to the assessors of the respective  
6 townships of the second class, towns, boroughs and wards on or  
7 before the second Monday of September, and, to assessors in  
8 townships of the first class, on or before the first day of  
9 July, and the assessors are hereby required to complete the said  
10 assessment and make their return not later than the thirty-first  
11 day of December, one thousand nine hundred and thirty-three, and  
12 triennially thereafter: Provided, That the county commissioners  
13 of said counties may, at the time of issuing their precepts,  
14 direct the return thereof to be made at any time before the  
15 thirty-first day of December: Provided further, That where  
16 assessors in townships of the first class shall have been  
17 continuously engaged in the actual performance of their duties  
18 after the delivery of the precepts to them, except where  
19 prevented by sickness or stress of weather, and are not able to  
20 complete the triennial assessment and make return thereof on or  
21 before the thirty-first day of December, it shall be lawful for  
22 the said assessors to continue the performance of their duties  
23 and to make return of their assessment to the county  
24 commissioners after said date, but in no case shall any such  
25 return be made later than the fifteenth day of February of the  
26 year following the delivery of the precepts to the assessors.]

27 Section 9. Section 402 of the act, amended December 13, 1982  
28 (P.L.1160, No.268), is amended to read:

29 Section 402. Valuation of Property.--(a) It shall be the  
30 duty of [the several elected and appointed assessors, and, in

1 townships of the first class, of the assessors, assistant  
2 township] assessors [and assistant triennial assessors,] to rate  
3 and value all objects of taxation, whether for county, city,  
4 township, town, school, institution district, poor or borough  
5 purposes, according to the actual value thereof, and at such  
6 rates and prices for which the same would separately bona fide  
7 sell. In arriving at actual value the county may utilize either  
8 the current market value or it may adopt a base year market  
9 value. In arriving at such value the price at which any property  
10 may actually have been sold either in the base year or in the  
11 current taxable year, shall be considered but shall not be  
12 controlling. Instead such selling price, estimated or actual,  
13 shall be subject to revision by increase or decrease to  
14 accomplish equalization with other similar property within the  
15 taxing district. In arriving at the actual value, all three  
16 methods, namely, cost (reproduction or replacement, as  
17 applicable, less depreciation and all forms of obsolescence),  
18 comparable sales and income approaches, must be considered in  
19 conjunction with one another. Except in counties of the first  
20 class, no political subdivision shall levy real estate taxes on  
21 a county-wide revised assessment of real property until it has  
22 been completed for the entire county.

23 (a.1) The board of county commissioners shall establish and  
24 determine, after proper notice has been given, an established  
25 predetermined ratio of assessed value to actual value which [may  
26 not exceed] shall be one hundred per centum (100%) of actual  
27 value. The [commissioners, acting as a] board [of revision of  
28 taxes, or board for the assessment and revision of taxes] shall  
29 apply the established predetermined ratio to the actual value of  
30 all real property to formulate the assessment roll.

1     (a.2) The fair market value upon which the assessed value on  
2 real property is based may be redetermined when (i) a parcel of  
3 the land is divided and conveyed in smaller parcels or when  
4 parcels of land are combined and conveyed in a larger parcel,  
5 (ii) the economy of the county or portion of the county has  
6 depreciated or appreciated to such an extent that real estate  
7 values in that area are affected, (iii) correction of  
8 mathematical and clerical errors, or (iv) improvements are made  
9 to the real property or existing improvements to the real  
10 property are removed or destroyed. Painting an existing building  
11 or performing normal, regular repairs to the building may not be  
12 deemed cause for a change in valuation.

13     (b) Except as to counties of the first and second class,  
14 after any county makes a county-wide revision of assessment of  
15 real property at values based upon an established predetermined  
16 ratio as required by law or after [any county] it changes its  
17 established predetermined ratio, each political subdivision,  
18 which hereafter for the first time levies its real estate taxes  
19 on that revised assessment or valuation, shall, for the first  
20 year, reduce its tax rate, if necessary, for the purpose of  
21 having the total amount of taxes levied for that year against  
22 the real properties contained in the duplicate for the preceding  
23 year, equal, in the case of any taxing district, not more than  
24 ten per centum (10%) greater than the total amount it levied on  
25 such properties the preceding year, notwithstanding the  
26 increased valuations of such properties under the revised  
27 assessment. For the purpose of determining the total amount of  
28 taxes to be levied for said first year, the amount to be levied  
29 on newly constructed buildings or structures or on increased  
30 valuations based on new improvements made to existing houses

1 need not be considered. The tax rate shall be fixed for that  
2 year at a figure which will accomplish this purpose. With the  
3 approval of the court of common pleas, upon good cause shown,  
4 any such political subdivision may increase the tax rate herein  
5 prescribed, notwithstanding the provisions of this subsection.

6 (c) The board of county commissioners may not engage in the  
7 practice of spot reassessment. If the board of county  
8 commissioners engages in the practice of spot reassessment, the  
9 property owner may appeal the assessment under Article V. Upon a  
10 finding by the board of revision or by the court that the  
11 property owner has been subjected to spot reassessment, the  
12 property owner shall be entitled to a refund of taxes paid  
13 pursuant to the spot reassessment and of interest on those taxes  
14 in accordance with section 806.1 of the act of April 9, 1929  
15 (P.L.343, No.176), known as "The Fiscal Code."

16 (d) The office issuing building permits in every political  
17 subdivision of each county shall keep a daily record, separate  
18 and apart from all other records, of every building permit  
19 issued, which shall set forth the following information: the  
20 date of issuance, the names and addresses of the persons owning  
21 and a description sufficient to identify the property for which  
22 the permit was issued, the nature of the improvements and the  
23 amount in dollars in which issued. On or before the first Monday  
24 of each month, such office shall file the daily record in the  
25 office of the board of the county in which it is located,  
26 together with a certificate of the head of such office that its  
27 contents are correct. Such political subdivision office may  
28 charge and collect from each person to whom a building permit is  
29 issued a sum of not more than one dollar (\$1.00) which shall be  
30 in full compensation for its services under the provisions of

1 this act.

2 (e) Whenever any person makes improvements other than  
3 painting of or normal regular repairs to a building aggregating  
4 one thousand dollars (\$1000) or less in value annually to any  
5 real property in any political subdivision in the county and he  
6 is not required to obtain a building permit therefor by any  
7 political subdivision within thirty days of commencing the  
8 improvements, he shall furnish the following information to the  
9 board: the name and address of the person owning and a  
10 description sufficient to identify the property involved, the  
11 nature of the improvements made or to be made and the amount in  
12 dollars of the value of the improvements. Any person who  
13 wilfully fails to comply with the provisions of this subsection,  
14 or who in furnishing such information wilfully falsifies the  
15 same, shall, upon conviction thereof in a summary proceeding, be  
16 sentenced to pay a fine of not more than fifty dollars (\$50.00).

17 (f) At least once every three months, the board shall  
18 forward copies of the improvement records kept under subsection  
19 (d) or (e) to the assessors of the political subdivision in  
20 which such improvements are made or contemplated. The assessors  
21 shall visit the site of the improvements and secure any  
22 information the board requests, which may include the  
23 description and measurements, type of construction, degree of  
24 completion, cost and probable value of the improvements.

25 Section 10. Section 402.1 of the act, added September 23,  
26 1961 (P.L.1601, No.677), is amended to read:

27 Section 402.1. Valuation of Mobilehomes or House Trailers.--  
28 [It shall be the duty of the several elected and appointed  
29 assessors of the political subdivisions to] Assessors shall  
30 assess, rate and value all mobilehomes and house trailers

1 [within their subdivisions] according to the actual value  
2 thereof and prices for which the same would separately bona fide  
3 sell. The land upon which such mobilehome or house trailer is  
4 located at the time of assessment shall be valued separately,  
5 and shall not include the value of the house trailer or  
6 mobilehome located thereon.

7 Section 11. The act is amended by adding sections to read:

8 Section 402.2. Quality Assessment Targets.--Counties shall  
9 be required to meet the following quality assessment targets:

10 (1) Effective immediately, any county with a coefficient of  
11 dispersion of fifty per centum (50%) or more for two consecutive  
12 years shall be required to conduct and implement a county-wide  
13 revaluation of property within three years.

14 (2) Effective the first day of January of the third year  
15 after the effective date of this section, any county with a  
16 coefficient of dispersion of forty per centum (40%) or more for  
17 two consecutive years shall be required to conduct and implement  
18 a county-wide revaluation of property within three years.

19 (3) Effective the first day of January of the sixth year  
20 after the effective date of this section, any county with a  
21 coefficient of dispersion of thirty per centum (30%) or more for  
22 two consecutive years shall be required to conduct and implement  
23 a county-wide revaluation of property within three years.

24 (4) Effective the first day of January of the ninth year  
25 after the effective date of this act, any county with a  
26 coefficient of dispersion of twenty-five per centum (25%) or  
27 more for two consecutive years shall be required to conduct and  
28 implement a county-wide revaluation of property within three  
29 years.

30 Section 402.3. Annual Reassessment.--A county shall adopt a



1 methodology by which all properties within a county that has  
2 conducted a revaluation under section 402.2 or otherwise are  
3 reassessed annually.

4 Section 12. Section 403 of the act is amended to read:

5 Section 403. List of Taxables.--[The elected and appointed  
6 assessors of the several counties] Assessors shall, in each  
7 year, make a return to the county commissioners, or board [of  
8 revision of taxes, or board for the assessment and revision of  
9 taxes,] of all the taxable inhabitants within their respective  
10 wards, boroughs, towns, townships and districts, which return  
11 shall state the names and surnames and the address of each of  
12 such taxable inhabitants, stating the occupation and the street  
13 and number of the house in which such inhabitant resides. In all  
14 cases where such taxable inhabitant resides in a house not  
15 having a street and number address, the name of the owner of the  
16 house and his or her address, as definitely as possible, shall  
17 be given. The provisions of this section shall not apply to any  
18 county of the first class except where, under the provisions of  
19 existing law, a tax upon occupations may be levied by any city  
20 within such county which makes its tax levies on the basis of  
21 the assessments provided for by this act, and where such city  
22 has authorized such levy.

23 Section 13. Section 404 of the act, amended June 16, 1972  
24 (P.L.418, No.121), is amended to read:

25 Section 404. Assessment of Persons in Counties That do Not  
26 Levy Occupation Taxes.--It shall be the duty of the assessors,  
27 for taxation purposes in counties of the second[, second A and  
28 third class, and in counties electing not to levy a tax on  
29 trades, occupations, professions and persons who follow no  
30 occupation or calling] and second A class, to prepare a list of

1 all residents and inhabitants in such counties over the age of  
2 eighteen years, and return the same to the proper county  
3 authorities with other taxable property as provided by law. The  
4 assessor shall also state the occupation of each such resident  
5 and inhabitant or that a person does not follow an occupation or  
6 calling, as the case may be, for the assessment of any township  
7 or borough tax on occupations, as provided by law. The county  
8 commissioners, or boards [for the assessment and revision of  
9 taxes], as the case may be, shall continue to fix valuations for  
10 trades, occupations, professions and persons who follow no  
11 occupation or calling, as provided by law, for the use of  
12 boroughs and townships, and nothing contained in this act shall  
13 be construed to repeal the power of townships and boroughs to  
14 levy taxes on trades, occupations, professions, and on persons  
15 who follow no occupation or calling as provided by law.

16 Section 14. Sections 405 and 406 of the act are amended to  
17 read:

18 Section 405. Return of Exempt Property.--It shall be the  
19 duty of [the several elected and appointed] assessors in this  
20 Commonwealth to make return of all property, now or which  
21 hereafter may be [especially] explicitly exempt by act of  
22 Assembly from taxes, in a separate list to the commissioners, or  
23 the board [of revision of taxes, or board for the assessment and  
24 revision of taxes], as the case may be, of the proper county,  
25 for which service the said assessors shall receive the same  
26 compensation as is allowed for like services in other cases.

27 Section 406. Real Estate Omitted from Triennial  
28 Assessment.--Whenever any taxable real estate shall be omitted  
29 to be assessed at the triennial assessment, the [elected or  
30 appointed] assessor, on notice thereof, shall forthwith assess

1 and return the same to the proper office, which assessment shall  
2 be subject to appeal, and shall continue until the next  
3 triennial assessment, and its proper proportion of all taxes to  
4 which such real estate is liable, levied after such assessment,  
5 shall be laid thereon.

6 Section 15. Section 407 of the act, amended September 23,  
7 1961 (P.L.1601, No.677), December 14, 1967 (P.L.846, No.369) and  
8 July 8, 1969 (P.L.130, No.54), is amended to read:

9 Section 407. (a) Recorder of Deeds in Certain Counties to  
10 Furnish Record of Conveyances; Compensation.--It shall be the  
11 duty of the recorder of deeds in each county of the second A[,  
12 third, fourth, fifth, sixth, seventh and eighth classes] class  
13 to keep a daily record, separate and apart from all other  
14 records, of every deed or conveyance of land in said county  
15 entered in his office for recording which record shall set forth  
16 the following information to wit: The date of the deed or  
17 conveyance, the names of the grantor and grantee, the  
18 consideration mentioned in the deed, the location of the  
19 property as to city, borough, ward, town or township, the  
20 acreage of the land conveyed, if mentioned, and if the land  
21 conveyed be a lot or lots on a recorded plan, the number or  
22 numbers by which the same may be designated on the plan, if  
23 mentioned in the deed; and it shall be the further duty of the  
24 recorder, on the first Monday of each month, to file the  
25 aforesaid daily record in the commissioner's office, or office  
26 of the board [for the assessment and revision of taxes,] of the  
27 proper county, together with his certificate, appended thereto,  
28 that such record is correct; and the recorder of deeds shall  
29 charge, and collect from the person presenting a deed of  
30 conveyance for record, the sum of fifteen (15) cents, when it

contains but one description of land, and ten (10) cents for each additional description therein described, which sum shall be in full compensation for his services under this act.

(b) Statement of Conveyances to Be Furnished Assessors.--It shall be the duty of the county commissioners, or board [for the assessment and revision of taxes,] of such counties, upon receipt of such daily report from the office of the recorder of deeds, to keep the same on file in their office; and, prior to the making of the annual and of the triennial assessment, to deliver to the [elected or appointed] assessor [or assessors of each city, borough, ward, town, township or district], before he shall enter upon the discharge of his duty as assessor of the real estate in his district, a statement or statements of all such deeds and conveyances of all such real estate within said district, together with all the information regarding the same as set forth in this section, to be used by such assessor [or assessors] in making the assessment in the name of the owners of the real estate and in ascertaining the value of such real estate.

All mobilehome court operators which shall mean every person who leases land to two or more persons for the purpose of allowing such persons to locate thereon a mobilehome or house trailer which is subject to real property taxation shall maintain a record of all such leases which shall be opened for inspection at all reasonable times by the tax assessor [of the political subdivision]. As part of such record, the court operator shall note the arrival of each mobilehome or house trailer, the make or manufacturer thereof, the serial number, the number of occupants, their names and ages, and their last prior residence address. Each month the mobilehome court

1 operator shall send a record to the [tax assessor of the  
2 political subdivision] assessment office of the arrivals and  
3 departures during the prior month of mobilehomes or house  
4 trailers on his land.

5 (c) Land to Be Assessed in Name of Owner at Time of  
6 Assessment.--It shall be the duty of [such assessor or assessors  
7 in such counties] an assessor, in making the triennial  
8 assessment and the intermediate annual assessments, to ascertain  
9 the owner or owners of each tract, piece, parcel or lot of  
10 ground assessed, at the time of such assessment, and to assess  
11 the same in the name of the then owner or owners, as thus  
12 appears in such statement, unless to his personal knowledge  
13 there has been thereafter a change in the ownership so that such  
14 tract, piece, parcel or lot of real estate shall be assessed in  
15 the name of the then owner or owners, except that all  
16 mobilehomes or house trailers shall be assessed in the name of  
17 the then owner or owners of such mobilehome or house trailer,  
18 who shall be the person or persons named in the title of such  
19 mobilehome or house trailer irrespective of whether the title is  
20 issued by this State or another state.

21 (d) Notification of Mobilehome or House Trailer Owner.--Each  
22 person in whose name a mobilehome or house trailer is assessed,  
23 rated or valued as provided in this act, shall be notified in  
24 writing by the assessor that it shall be unlawful for any person  
25 to remove the mobilehome or house trailer from the taxing  
26 district without first having obtained removal permits from the  
27 local tax collector.

28 (e) Removal Permits.--The local tax collector shall issue  
29 removal permits upon application therefor whenever a fee of two  
30 dollars (\$2) and all taxes levied and assessed on the mobilehome

1 or house trailer to be moved are paid.

2 (f) Penalty.--Any person who moves a mobilehome or house  
3 trailer from the territorial limits of the taxing district  
4 without first having obtained a removal permit issued under this  
5 act shall, upon summary conviction thereof, be sentenced to pay  
6 a fine of one hundred dollars (\$100) and costs of prosecution or  
7 undergo imprisonment for not more than thirty days, or both.

8 (g) Mobilehome Titles of Ownership; Records.--Upon the  
9 written request of an assessor, the Department of Transportation  
10 shall provide pertinent information concerning the transfer of  
11 title of a mobilehome or house trailer and the sales tax paid  
12 pursuant to the conveyance.

13 Section 16. Section 408 of the act is repealed.

14 Section 17. Section 409 of the act is amended to read:

15 Section 409. Persons Acquiring Unseated Lands to Furnish  
16 Statement to County Commissioners.--It shall be the duty of  
17 every person hereafter becoming a holder of unseated lands, by  
18 gift, grant or other conveyance, to furnish to the county  
19 commissioners, or board [for the assessment and revision of  
20 taxes], as the case may be, a statement signed by such holder,  
21 or his, her, or their agent, containing a description of each  
22 tract so acquired, the name of the person or persons to whom the  
23 original title from the Commonwealth passed, and the nature,  
24 number and date of such original title, together with the date  
25 of the conveyance to such holder, and the name of the grantor,  
26 within one year from and after such conveyance, and on failure  
27 of any holder of unseated lands to comply with the injunctions  
28 of this act, it shall be the duty of the county commissioners to  
29 assess on every tract of land, respecting which such default  
30 shall be made when discovered, four times the amount of the tax

1 to which such tract or tracts of land would have been otherwise  
2 liable, and to enforce the collection thereof, in the same  
3 manner that taxes due on unseated lands are or may be assessed  
4 and collected: Provided, That nothing in this section shall be  
5 construed as giving greater validity to unexecuted land warrants  
6 than they are now entitled to, nor to the detriment of persons  
7 under legal disabilities, provided such person or persons comply  
8 with the foregoing requisitions within the time or times  
9 limited, respectively, after such disability shall be removed.

10 Section 18. Section 411 of the act, amended June 13, 1939  
11 (P.L.343, No.200), is amended to read:

12 Section 411. Assessment of Seated Lands Divided by County  
13 Lines.--The [elected and appointed] assessors of the several  
14 counties shall, on seated lands, make the assessment in the  
15 county in which the mansion house is situated, when county lines  
16 divide a tract of land. Whenever the dividing line between two  
17 counties shall pass through the mansion house of any tract of  
18 land, the owner of the land so divided may choose as the situs  
19 of assessment either of the counties, by a written notice of his  
20 election to the commissioners of both counties. The [elected or  
21 appointed] assessors of the county so chosen shall assess  
22 therein all the tract of land. In the event that the owner shall  
23 refuse or fail to so choose, then the county in which the larger  
24 portion of the mansion house is situated shall have the right of  
25 assessment.

26 Section 19. Sections 413, 414 and 415 of the act are amended  
27 to read:

28 Section 413. Assessment Where Township Line Passes Through  
29 Mansion House.--Whenever the dividing line between any township  
30 and city or borough, or between any two townships, as now or may

1 be hereafter located, shall pass through the mansion house of  
2 any tract of land, the owner of the land so divided may choose,  
3 as the place of residence of its occupants, either of the  
4 townships or the borough, by a written notice of his election to  
5 the commissioners of the county. A choice once so made shall be  
6 binding on the owner and occupiers of such mansion house and on  
7 future owners thereof. In case of the neglect or refusal of the  
8 owner of such land to make an election as aforesaid, the persons  
9 occupying said mansion house shall be regarded as residing  
10 wholly within the township, and the [elected or appointed]  
11 assessors [of such township] shall, in such case, or when he  
12 elects to reside in the township, assess therein such persons,  
13 and all the tract of land on which such mansion house is  
14 erected.

15 Section 414. Assessment of Coal Underlying Lands Divided by  
16 County, Township or Borough Lines.--[The elected or appointed  
17 assessors of the wards, townships and boroughs of the several  
18 counties] Assessors shall, where seated lands, underlaid with  
19 coal, are divided by county, city, township or borough lines,  
20 the ownership of which coal has been severed from the ownership  
21 of the overlying strata or surface, assess each division of said  
22 coal in the county, city, township or borough in which it  
23 actually lies.

24 Section 415. Separate Assessment of Coal and Surface.--All  
25 [elected and appointed] assessors shall hereafter assess coal  
26 and surface separately in cases where the life tenant of land  
27 has not the right to operate the coal underlying said surface.

28 Section 20. The act is amended by adding sections to read:

29 Section 417.1. Notice for Information by Assessors.--The  
30 chief assessor, for assessment purposes, shall give to an owner



1 of real property only one notice by United States Postal Service  
2 first-class certified mail, return receipt requested, postage  
3 prepaid. The notice shall require an owner of real property to  
4 file a property statement. The statement may include records and  
5 information pertaining to sale of ownership interests,  
6 partnership interests, stock transactions and income and expense  
7 of rental income-producing property. The owner of property shall  
8 submit a property statement within forty-five days of the notice  
9 of the chief assessor. The notice shall include a statement that  
10 compliance with the notice is mandatory by law.

11 The term "rental income-producing property," as used in this  
12 section, includes, but is not limited to, residential rental  
13 realty, apartments, rooming houses, commercial rental realty,  
14 leased industrial realty, leased land, garages, hotels, motels,  
15 inns, bed and breakfast accommodations and similar rental real  
16 estate.

17 Section 417.2. Failure to File a Property Statement After  
18 Notice.--(a) If an owner fails to respond to the notice of the  
19 chief assessor within forty-five days of the notice, the chief  
20 assessor shall value the property at the amount the chief  
21 assessor reasonably determines, from any information in his  
22 possession or available to him, to be the full and fair value.

23 (b) If an owner has good cause for failing to respond to the  
24 notice within the required period of time, the chief assessor  
25 may extend the period of time for an additional forty-five day  
26 period. No further extension shall be permitted.

27 (c) If an owner disputes a valuation made by the chief  
28 assessor, the owner may appeal in accordance with the provisions  
29 of this article. For the appeal to be valid, a completed  
30 property statement shall be filed with the appeal.

1     Section 417.3. Confidentiality.--Information gained by the  
2 chief assessor shall be confidential, except for official  
3 purposes, and a person or agent divulging information shall be  
4 guilty of a misdemeanor, and upon conviction thereof, be subject  
5 to imprisonment for not more than three years, and fined a sum  
6 of not more than five hundred dollars (\$500), or both.

7     Section 21. Sections 418 and 419 of the act are amended to  
8 read:

9     Section 418. Returns of Timber Lands.--It shall be the duty  
10 of [the several elected and appointed] assessors, in their  
11 return of real estate to the commissioners of the proper county  
12 at each triennial assessment, to make returns of all the timber  
13 land in their proper district by specifying in separate columns  
14 how many acres each tract contains of cleared land, and how many  
15 in timber.

16     Section 419. Assessment of Auxiliary Forest Reserves.--All  
17 surface land which has, since the fifth day of June, one  
18 thousand nine hundred and thirteen, been classified and set  
19 apart as auxiliary forest reserves, in the manner provided by  
20 law, or which may hereafter be so classified, shall, so long as  
21 the same remains so classified, be rated in value, for the  
22 purpose of taxation, not in excess of one dollar (\$1.00) per  
23 acre, and shall continue to be so rated so long as the said land  
24 remains within the class designated as auxiliary forest  
25 reserves: Provided, however, That if the said surface land be  
26 underlaid with coal, iron ore, oil, gas, or other valuable  
27 minerals, said minerals may be separately assessed. The [elected  
28 and appointed] assessors [in the several boroughs, townships and  
29 districts in which such lands are situate] shall assess such  
30 lands in the manner now or hereafter provided for the assessment

1 of real estate for purposes of taxation, as if they had not been  
2 set apart as auxiliary forest reserves, and shall make their  
3 return to the county commissioners in like manner as is now or  
4 hereafter may be provided by law, subject to exception, appeal,  
5 and final adjustment.

6 Upon receipt of assessment returns from the various  
7 assessors, the county commissioners, or board [for the  
8 assessment and revision of taxes], shall reduce, in their  
9 records, to a sum not in excess of one dollar (\$1.00) per acre,  
10 the assessment on all those lands which shall have been placed  
11 in the class known as auxiliary forest reserves, in accordance  
12 with certificates filed with them by the Department of Forests  
13 and Waters or the Department of Environmental Resources, and the  
14 original assessment returns made by said assessors shall be  
15 preserved.

16 Section 22. Sections 422 and 431 of the act are repealed.

17 Section 23. The act is amended by adding a section to read:

18 Section 431.1. Issuing of Precepts and Return of Assessments  
19 in Inter-Triennial Years.--In counties of the second class, the  
20 precepts to make inter-triennial assessments shall be issued and  
21 returned in accordance with the provisions of section 401(b).

22 Section 24. Section 432 of the act, amended June 16, 1972  
23 (P.L.418, No.121), is amended to read:

24 Section 432. Inter-Triennial Assessments.--In each of the  
25 two years succeeding the triennial assessment, except in  
26 counties of the first class, and except as in counties of the  
27 second [and third classes] class otherwise provided, the  
28 commissioners, or board [for the assessment and revision of  
29 taxes], as the case may be, of the respective county shall send  
30 a transcript of such triennial assessment to the [elected or

1 appointed] assessors [of every ward, borough, town, township and  
2 district therein], together with their precepts, requiring them  
3 to take an account of all personal property taxable by law,  
4 together with a just valuation of same, and all persons, and  
5 also a valuation of all offices and posts of profit,  
6 professions, trades and occupations taxable by law, enjoining  
7 such assessors to make a just return to them and to note in such  
8 return such alterations in his ward, borough, town, township or  
9 district, as may have been occasioned by the transfer or  
10 division of real estate, or by the destruction of buildings, or  
11 by the mining out of coal, ore, or other minerals assessed under  
12 the triennial assessment, and also noting all persons who have  
13 arrived at the age of eighteen years since the last triennial  
14 assessment, and all others who have since that time come to  
15 inhabit in [such ward, borough, town, township or district] the  
16 county, together with the taxable property such persons may  
17 possess, and the valuation thereof, agreeably to the provisions  
18 of this act; and to reassess all real estate which may have been  
19 improved by the erection of buildings or other improvements  
20 subsequent to the last preceding triennial assessments, subject  
21 to appeals as now provided by law.

22 Section 25. Sections 441, 451, 452 and 453 of the act are  
23 amended to read:

24 Section 441. The county commissioners, or the board [for the  
25 assessment and revision of taxes], as the case may be, may, in  
26 their discretion, issue their precepts to the [elected or  
27 appointed] assessors [of the respective wards, districts,  
28 boroughs, towns and townships], on or before the first day in  
29 March of each year, for the assessment of such persons as may  
30 remove into the [respective township, ward, borough, town or

1 district] county since the last assessment, and for the  
2 reassessment of such property as may have been transferred since  
3 the last assessment, and for the assessment of those who may  
4 have been omitted from the last assessment. And it shall be the  
5 duty of such assessors to make such assessment, and return the  
6 same before the twenty-fifth of May. For such service the said  
7 assessors shall receive, out of the county funds, such  
8 compensation as may be fixed by the county commissioners, not,  
9 however, exceeding the per diem compensation fixed by this act.

10 Section 451. Penalty on Assessors for Failure to Assess and  
11 for Making Incorrect Assessments.--If any [elected or appointed]  
12 assessor[, or, in townships of the first class, any assessor,  
13 assistant township assessor or assistant triennial assessor,]  
14 knowingly and intentionally omits, neglects or refuses to assess  
15 and return any property, person, or thing made taxable by law,  
16 or knowingly and intentionally assesses, rates or values the  
17 same at more or less than he knows and believes the just cash  
18 value or rate thereof, or neglects or refuses to assess any tax  
19 required by law, he shall be guilty of a misdemeanor in office,  
20 and, on conviction thereof, be subject to imprisonment not less  
21 than three nor more than twelve months, and fined in a sum not  
22 less than one hundred nor more than two hundred dollars.

23 Section 452. Penalty on Assessor for Failure to Perform  
24 Duty.--If any [elected or appointed assessor, or, in townships  
25 of the first class, any assessor, assistant township assessor or  
26 assistant triennial] assessor, who shall have taken upon himself  
27 the duties of such office, neglects or refuses to comply with  
28 any order or warrant issued to him in conformity with law, or  
29 does not perform the duties enjoined upon him by law, he shall  
30 forfeit any sum not exceeding forty dollars, to be recovered by

1 the county as debts of a like amount are recoverable.

2 Section 453. Penalty on County Commissioners for Failure to  
3 Perform Duty.--It shall be a misdemeanor in office for the  
4 county commissioners, or members of the board [of revision of  
5 taxes, or board for the assessment and revision of taxes], of  
6 any county to neglect or refuse to perform the duties required  
7 of them by law in the assessment of any tax which has been or  
8 shall be imposed by the laws of this Commonwealth, and, on  
9 conviction of said offense, he or they shall be punished by a  
10 fine of not less than fifty nor more than two hundred dollars.

11 Section 26. Section 501 of the act is repealed.

12 Section 27. Sections 502, 503 and 504 of the act are amended  
13 to read:

14 Section 502. Publication of Statement Showing Aggregate  
15 Assessments, Et Cetera.--The [county commissioners, acting as a  
16 board of revision, or the board for the assessment and revision  
17 of taxes, as the case may be, of the several counties] board  
18 shall, as soon as the [elected or appointed] assessors [of the  
19 several wards, districts, boroughs, towns and townships in their  
20 respective counties shall] have made their returns, make out and  
21 publish in not less than two newspapers for two weeks, or, if  
22 there be no newspaper published in the county, by handbills  
23 posted up in each ward, district, borough, town or township, at  
24 the place of holding township, town, borough, ward or district  
25 elections, a statement in such form as will show the aggregate  
26 value and assessments made by [each assessor] the assessors in  
27 the county, upon property taxable by law for county purposes,  
28 upon personal property, upon all salaries and emoluments of  
29 office, and all persons, trades, occupations and professions,  
30 and as will also show the whole amount of taxes assessed on each

1 ward, district, borough, town and township in the county, and,  
2 at the time and in the manner herein provided for publishing  
3 said statements, [the county commissioners, acting as a board of  
4 revision, or] the board [for the assessment and revision of  
5 taxes, as the case may be,] shall also give public notice of a  
6 day not later than thirty days from the time of publishing, by  
7 them appointed, for finally determining whether any of the  
8 valuations of the assessors have been made below a just rate,  
9 according to the meaning and intention of this act: Provided,  
10 That any neglect or refusal of the county commissioners, or the  
11 board [for the assessment and revision of taxes], to make and  
12 publish the statement required by this section shall not  
13 invalidate or hinder the collection of any tax imposed by any  
14 law of this Commonwealth.

15 Section 503. Revision at Time of Appeals.--The [county  
16 commissioners, acting as a board of revision, or board for the  
17 assessment and revision of taxes, as the case may be, are] board  
18 is hereby authorized to do and perform the duties of said board  
19 [of revision] upon the same day, and at the same time and  
20 place[, ] as that fixed for the hearing of appeals [for the  
21 several townships, towns, boroughs and wards in their respective  
22 counties].

23 Section 504. Right of Taxables to Examine Returns.--From the  
24 time of publishing the returns of the [elected or appointed]  
25 assessors until the day appointed for finally determining  
26 whether any valuation of the assessors have been made too low,  
27 any taxable inhabitant of the county shall have the right to  
28 examine the return in the commissioners' office, or board [for  
29 the assessment and revision of taxes], as the case may be.

30 Section 28. Section 505 of the act, amended December 13,

1 1982 (P.L.1160, No.268), is amended to read:

2       Section 505. Making Revisions.--(a) The [county  
3 commissioners, acting as the board of revision, or board of  
4 revision of taxes, or board for the assessment and revision of  
5 taxes, as the case may be, in each county,] board shall, on  
6 receiving the returns of the [elected or appointed] assessors,  
7 proceed to examine and inquire whether the same have been made  
8 in conformity with the laws of this Commonwealth, and whether  
9 all property to be valued for taxation for county purposes has  
10 been valued at actual value. They shall receive and consider the  
11 written communication of any taxable inhabitant of the county  
12 relative to any property which such taxable inhabitant shall  
13 believe to have been valued too low, and, on the day appointed  
14 for determining whether any property has been valued too low or  
15 too high, they shall proceed to raise or lower the price or  
16 valuation of any property which they shall believe to have been  
17 valued too low or too high, and if they cannot on the day  
18 appointed revise, raise and equalize the valuation of all  
19 property, they may adjourn from day to day until the whole of  
20 such valuation shall have been revised, raised or equalized.

21       (b) The board is authorized to make additions and revisions  
22 to the assessment roll of persons and property subject to local  
23 taxation at any time in the year, so long as the notice  
24 provisions are complied with. All additions and revisions shall  
25 be a supplement to the assessment roll for levy and collection  
26 of taxes for the tax year for which the assessment roll was  
27 originally prepared, in addition to being added to the  
28 assessment roll for the following calendar or fiscal tax years.

29       Section 29. Section 505.1 of the act, added December 17,  
30 1986 (P.L.1680, No.194), is amended to read:



1       Section 505.1. Errors in Assessments and Refunds.--Whenever  
2 through mathematical or clerical error an assessment is made  
3 more than it should have been, and taxes are paid on such  
4 incorrect assessment, the [county commissioners, acting as a]  
5 board [of revision of taxes, or the board for the assessment and  
6 revision of taxes], upon discovery of such error and correction  
7 of the assessment shall so inform the appropriate taxing  
8 district or districts, which shall make a refund to the taxpayer  
9 or taxpayers for the period of the error or six years, whichever  
10 is less, from the date of application for refund or discovery of  
11 such error by the board. Reassessment, with or without  
12 application by the owner, as a decision of judgment based on the  
13 method of assessment by the board, shall not constitute an error  
14 under this section.

15       Section 30. Section 506 of the act is repealed.

16       Section 31. Section 507 of the act is amended to read:

17       Section 507. Transcript of Assessments, Statement of Rate,  
18 and Day for Appeal Sent to Assessors.--When the revisions of the  
19 triennial assessments have been completed, the [commissioners,  
20 acting as a board of revision, or the board for the assessment  
21 and revision of taxes, as the case may be, of the respective  
22 counties] board shall cause accurate transcripts of the  
23 assessments to be made out by their clerk, and shall transmit  
24 the same to the [respective elected or appointed] assessors on  
25 or before the second Monday of April following, together with a  
26 statement of the rate per cent of the tax and the day of appeal  
27 fixed by them.

28       Section 32. Section 508 of the act, amended December 13,  
29 1982 (P.L.1160, No.268), is amended to read:

30       Section 508. Notice of Assessment, Rate, and Appeal.--It

1 shall be the duty of the [several elected or appointed]  
2 assessors on receiving such transcript of the triennial  
3 assessment from the [county commissioners, acting as a board of  
4 revision, or the board for the assessment and revision of taxes,  
5 as the case may be,] board to give written or printed notice, at  
6 least five days before the day of appeal, to every taxable  
7 inhabitant within the [respective ward, borough, town, township  
8 or district] county, the amount of the present assessment,  
9 valuation and ratio, the amount or sum of which he stands rated,  
10 and the rate per cent of the tax, and of the time and place of  
11 such appeal. In every case where the [county commissioners,  
12 acting as a board of revision, or the board for the assessment  
13 and revision of taxes, as the case may be,] board shall change  
14 the valuation of any property or the established predetermined  
15 ratio, a statement of the present assessment, valuation and  
16 ratio and a notice of such changed assessment, valuation and  
17 ratio shall also be given to the owner or owners.

18 Section 33. Sections 509 and 510 of the act are amended to  
19 read:

20 Section 509. Publication of Notice of Appeal.--It shall also  
21 be the duty of the [commissioners, acting as a] board [of  
22 revision, or the board for the assessment and revision of taxes,  
23 as the case may be,] of the respective counties, to give notice,  
24 by advertisement in one or more newspapers printed in or nearest  
25 to the seat of justice of the proper county, at least three  
26 weeks before the day of appeal, of the time and place fixed for  
27 such appeal from triennial assessments.

28 Section 510. Notice of Appeals in Inter-Triennial Years.--It  
29 shall be the duty of the [several elected and appointed]  
30 assessors in each of the two years succeeding the triennial

1 assessment to give notice to the taxable inhabitants in like  
2 manner as after the triennial assessment, but in the following  
3 cases only; namely, in the case of real property, where  
4 buildings or other improvements have been newly erected or have  
5 been destroyed, and when coal, ore, or other minerals assessed  
6 under the triennial assessment have been mined out, since such  
7 triennial assessment; and in the case of personal property,  
8 offices, professions, trades and occupations, where there has  
9 been any alteration in the assessment, occasioning a different  
10 valuation from the former year, and also where persons have come  
11 to inhabit in the county since such triennial assessment.

12 Section 34. Section 511 of the act, amended December 13,  
13 1982 (P.L.1160, No.268), December 17, 1986 (P.L.1680, No.194)  
14 and April 3, 1992 (P.L.46, No.14), is amended to read:

15 Section 511. Board [of Revision] to Hear and Pass on  
16 Appeals.--(a) At the time and place fixed for the appeal[,  
17 whether at a triennial or inter-triennial assessment, the  
18 commissioners, acting as a board of revision, or the board for  
19 the assessment and revision of taxes,] the board shall attend  
20 and hear all persons who may apply for redress, and grant such  
21 relief as to them shall appear just and reasonable.[: Provided,  
22 That the commissioners, acting as a board of revision, or the  
23 board for the assessment and revision of taxes, shall not make  
24 any allowance or abatement in the valuation of any real estate,  
25 in any other year than that in which the triennial assessment is  
26 made, excepting where buildings or other improvements have been  
27 destroyed, or where coal, ore, or other minerals assessed under  
28 the triennial assessment have been mined out, subsequently to  
29 such triennial assessment, in which cases such allowance or  
30 abatement shall be made.]

1 (b) In any appeal of an assessment the [commissioners,  
2 acting as a board of revision of taxes, or the board for the  
3 assessment and revision of taxes,] board shall make the  
4 following determinations:

5 (1) The market value as of the date such appeal was filed  
6 before the [county commissioners, acting as a board of revision  
7 of taxes, or the board for the assessment and revision of taxes]  
8 board.

9 (2) The common level ratio published by the State Tax  
10 Equalization Board on or before July 1 of the year prior to the  
11 tax year being appealed to the [county commissioners, acting as  
12 a board of revision of taxes, or the board for the assessment  
13 and revision of taxes] board.

14 (b.1) When a county has effected a countywide revision of  
15 the assessment which was used to develop the common level ratio  
16 last determined by the State Tax Equalization Board, the  
17 following shall apply:

18 (1) If a county changes its assessment base by applying a  
19 change in the established predetermined ratio, the board shall  
20 apply the percentage change between the existing established  
21 predetermined ratio and [newly] the new established  
22 predetermined ratio to the county's common level ratio to  
23 establish the certified revised common level ratio for the year  
24 in which the assessment was revised.

25 (2) If the county performs a countywide revision of  
26 assessments by revaluing the properties and applying an  
27 established predetermined ratio, the board shall utilize the  
28 established predetermined ratio instead of the common level  
29 ratio for the year in which the assessment was revised and until  
30 such time as the common level ratio determined by the State Tax

1 Equalization Board reflects the revaluing of properties  
2 resulting from the revision of assessments.

3 (c) The [county commissioners, acting as a board of revision  
4 of taxes, or the board for the assessment and revision of  
5 taxes,] board after determining the market value of the  
6 property, shall then apply the established predetermined ratio  
7 to such value unless the common level ratio published by the  
8 State Tax Equalization Board on or before July 1 of the year  
9 prior to the tax year being appealed to the [county  
10 commissioners, acting as a board of revision of taxes, or the  
11 board for the assessment and revision of taxes] board varies by  
12 more than fifteen per centum (15%) from the established  
13 predetermined ratio, in which case the [commissioners, acting as  
14 a board of revision of taxes, or a board for the assessment and  
15 revision of taxes,] board shall apply that same common level  
16 ratio to the market value of the property. As an example, in the  
17 case of an established predetermined ratio (PDR) of thirty per  
18 centum (30%), the following calculations would be made to  
19 determine the permissible ratio variance:

20 30% (PDR) x 15% = 4.5%

21 30% (PDR) + 4.5% = 34.5%

22 30% (PDR) - 4.5% = 25.5%

23 (d) Nothing herein shall prevent any appellant from  
24 appealing any base year valuation without reference to ratio.

25 (e) Persons who have suffered catastrophic losses to their  
26 property shall have the right to appeal before the [county  
27 commissioners, acting as a board of revision of taxes, or the]  
28 board [for the assessment and revision of taxes] within the  
29 remainder of the county fiscal year in which the catastrophic  
30 loss occurred, or within six months of the date on which the

1 catastrophic loss occurred, whichever time period is longer. The  
2 duty of the [county commissioners, acting as a board of revision  
3 of taxes, or the] board [for the assessment and revision of  
4 taxes] shall be to reassess the value of the property in the  
5 following manner: the value of the property before the  
6 catastrophic loss, based on the percentage of the taxable year  
7 for which the property stood at its former value, shall be added  
8 to the value of the property after the catastrophic loss, based  
9 on the percentage of the taxable year for which the property  
10 stood at its reduced value. Any property improvements made  
11 subsequent to the catastrophic loss in the same tax year shall  
12 not be included in the reassessment described in this subsection  
13 for that tax year. Any adjustments in assessment under this  
14 subsection:

15 (1) shall be reflected by the appropriate taxing authorities  
16 in the form of a credit for the succeeding tax year; or

17 (2) upon application by the property owner to the  
18 appropriate taxing authorities, shall result in a refund being  
19 paid to the property owner at the time of issuance of the tax  
20 notice for the next succeeding tax year by the respective taxing  
21 authorities.

22 A reduction in assessed value for catastrophic loss due to  
23 inclusion or proposed inclusion as residential property on  
24 either the National Priority List under the Federal  
25 Comprehensive Environmental Response, Compensation, and  
26 Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767), as  
27 amended, or the State Priority List under the act of October 18,  
28 1988 (P.L.756, No.108), known as the "Hazardous Sites Cleanup  
29 Act," shall be in effect until remediation is completed.

30 (f) As used in this section, "catastrophic loss" means any

1 loss due to mine subsidence, fire, flood or other natural  
2 disaster which affects the physical state of the real property  
3 and which exceeds fifty per centum (50%) of the market value of  
4 the real property prior to the loss. The phrase "catastrophic  
5 loss" shall also mean any loss which exceeds fifty per centum  
6 (50%) of the market value of the real property prior to the loss  
7 incurred by residential property owners who are not deemed  
8 responsible parties under the Comprehensive Environmental  
9 Response, Compensation, and Liability Act of 1980 or the  
10 "Hazardous Sites Cleanup Act" and whose residential property is  
11 included or proposed to be included as residential property on:

12 (1) the National Priority List by the Environmental  
13 Protection Agency under the Comprehensive Environmental  
14 Response, Compensation, and Liability Act of 1980; or

15 (2) the State Priority List by the Department of  
16 Environmental Resources under the "Hazardous Sites Cleanup Act."

17 (g) Notwithstanding any other law regarding the assessment  
18 of real property due to catastrophic loss, the provision of  
19 subsections (e) and (f) relating to residential property  
20 affected by the Comprehensive Environmental Response,  
21 Compensation, and Liability Act of 1980 or the "Hazardous Sites  
22 Cleanup Act" shall apply to all counties.

23 Section 35. Sections 512 and 514 of the act are amended to  
24 read:

25 Section 512. Assessors to Attend Appeals.--It shall be the  
26 duty of the [several elected and appointed] assessors to attend  
27 at the time and place fixed for the appeal from triennial and  
28 inter-triennial assessments [for the respective ward, borough,  
29 town, township or district,] to prevent impositions being  
30 practiced on the [commissioners, acting as a board of revision,

1 or the] board [for the assessment and revision of taxes, as the  
2 case may be,] by the persons appealing.

3 Section 514. Assessments Regulated; Duplicates.--Immediately  
4 after the appeals are over, the [commissioners, acting as a]  
5 board [of revision, or the board for the assessment and revision  
6 of taxes, as the case may be,] shall proceed to regulate the  
7 assessments, according to the alterations made, and shall cause  
8 [their] its clerks to make fair duplicates thereof, in such form  
9 as the [commissioners or] board may direct.

10 Section 36. Section 514.1 of the act, added February 28,  
11 1956 (1955 P.L.1195, No.371), is amended to read:

12 Section 514.1. Notice of Changes Given to Taxing  
13 Authorities.--When the [commissioners acting as a board of  
14 revision or the] board [for the assessment and revision of  
15 taxes, as the case may be,] shall make any change in the amount  
16 of three hundred dollars (\$300) or more in the assessed value of  
17 property as finally fixed in the preceding assessment roll, or  
18 shall fix the valuation of property which has not theretofore  
19 been separately fixed, whether such change or new valuation is  
20 made before or after an appeal has been heard by the board or by  
21 the court of common pleas, the board shall give notice of such  
22 change or new valuation to the clerk of the city (if it has  
23 accepted the provisions of this act) in which the assessed  
24 property is located, to the secretary of the school district in  
25 which the assessed property is located, and to the secretary of  
26 the borough or township in which the assessed property is  
27 located. The time limit within which the city, borough, township  
28 and school district is entitled to appeal from the actions of  
29 the board or from the decision of the court of common pleas  
30 shall commence to run on the day such notice is mailed or



1 otherwise delivered.

2 Section 37. Section 515 of the act is amended to read:

3 Section 515. Duplicates to Be Furnished School Districts of  
4 Third and Fourth Classes.--In order to enable the board of  
5 school directors in each district of the third class, other than  
6 school districts of that class which are located wholly within  
7 the boundary lines of cities of the third class, and where such  
8 third-class school districts comprise the same territory as such  
9 city of the third class in which the same is so located, as  
10 aforesaid, and in each district of the fourth class in this  
11 Commonwealth, to assess and levy the necessary school taxes  
12 required by such district each year, the county commissioners,  
13 or board [for the assessment and revision of taxes], in each  
14 county shall, on or before the first day of April in each year,  
15 at the expense of the county, furnish to each school district of  
16 the third class, other than school districts of that class which  
17 are located wholly within the boundary lines of cities of the  
18 third class, and where such third-class school districts  
19 comprise the same territory as such city of the third class in  
20 which the same is so located, as aforesaid, and to each district  
21 of the fourth class, therein, for its use, to be retained by it,  
22 a properly certified duplicate of the last adjusted valuation of  
23 all real estate, personal property, and residents or inhabitants  
24 made taxable for county purposes in such school districts,  
25 stating the name of each taxable, and the valuation,  
26 description, and kind of property, and a list of the residents  
27 or inhabitants assessed; all of which real estate, personal  
28 property, and residents or inhabitants are hereby made taxable  
29 for school purposes in each school district of the third and  
30 fourth class.

1       Section 38. Section 516 of the act, amended December 14,  
2       1967 (P.L.823, No.352), is amended to read:

3       Section 516. Duplicates to Be Furnished Townships of the  
4       First and Second Classes and Boroughs.--The county  
5       commissioners, or the board [for the assessment and revision of  
6       taxes], of the several counties shall, except in counties of the  
7       second class, on or before the first day of December of each  
8       year, at the expense of the county, furnish to the township  
9       commissioners of each township of the first class, and to the  
10      township supervisors of each township of the second class and to  
11      borough councils, for their use, a properly certified duplicate  
12      of the last adjusted valuation of all real estate, personal  
13      property, and occupations made taxable for county purposes in  
14      such townships or boroughs. Such duplicate shall state the name  
15      of each taxable, with the valuation, description, and kind of  
16      property and occupation of such taxable. The duplicate may be  
17      corrected, amended or changed after the first day of December as  
18      circumstances may require.

19      Section 39. Section 517 of the act is amended to read:

20      Section 517. Hearing Appeals Subsequent to Time Fixed.--It  
21      shall be the duty of the [commissioners, acting as a] board [of  
22      revision, or the board for the assessment and revision of taxes,  
23      as the case may be,] to hear appeals at any subsequent time when  
24      they may be in session, previous to the payment of the tax, and  
25      to make such alterations as they might have done on the regular  
26      day of appeal: Provided, That no such appeal shall be heard  
27      unless the appellant shall have given due notice thereof to the  
28      assessor [of the proper ward, borough, town, township or  
29      district].

30      Section 40. Section 518.1 of the act, amended May 26, 1988

1 (P.L.409, No.69), is amended to read:

2 Section 518.1. Appeal to Court from Assessments; Collection  
3 Pending Appeal; Payment into Court; Refunds.--(a) Any owner of  
4 real estate or taxable property in this Commonwealth, who may  
5 feel aggrieved by the last or any future assessment or valuation  
6 of his real estate or taxable property, may appeal from the  
7 decision of the [county commissioners, acting as a] board [of  
8 revision, or the board of revision of taxes, or the board for  
9 the assessment and revision of taxes, or the Board of Property  
10 Assessment, Appeals and Review, in counties of the second class,  
11 as the case may be,] to the court and, thereupon, the court  
12 shall proceed, at the earliest convenient time to be by them  
13 appointed, of which notice shall be given to the [county  
14 commissioners, acting as a] board [of revision, or the board of  
15 revision of taxes, or the board for the assessment and revision  
16 of taxes, or the Board of Property Assessment, Appeals and  
17 Review, in counties of the second class, as the case may be,] to  
18 hear the said appeal and the proofs in the case and to make such  
19 orders and decrees touching the matter complained of as to the  
20 judges of said court may seem just and equitable having due  
21 regard to the valuation and assessment made of other real estate  
22 in such county or city, the costs of the appeal and hearing to  
23 be apportioned or paid as the court may direct: Provided,  
24 however, That the appeal shall not prevent the collection of the  
25 taxes complained of, but in case the same shall be reduced, then  
26 the excess shall be returned to the person or persons who shall  
27 have paid the same: And provided further, That the appellant may  
28 pay the amount of the tax alleged to be due by reason of the  
29 assessment appealed from to the tax collector, under protest in  
30 writing, in which case when the tax is paid over to the taxing

1 district, it shall be the duty of the tax collector to notify  
2 the taxing district of such payment under protest by delivering  
3 to it the protest in writing. Whereupon, the taxing district  
4 with the exception of cities of the second class and school  
5 districts of the first class A within such counties shall be  
6 required to segregate twenty-five per centum (25%) of the amount  
7 of the tax paid over, and shall deposit the same in a separate  
8 account in the depository in which the funds of the taxing  
9 district are deposited, and shall not be permitted to expend any  
10 portion of such segregated amount, unless it shall first  
11 petition the court alleging that such segregated amount is  
12 unjustly withheld. Thereupon, the court shall have power to  
13 order the use by the taxing district of such portion of such  
14 segregated amount as shall appear to said court to be reasonably  
15 free from dispute, and the remainder of the segregated amount  
16 shall be held segregated by the taxing district pending the  
17 final disposition of the appeal: Provided further, That upon  
18 final disposition of the appeal the amount found to be due the  
19 appellant as a refund, together with interest thereon, shall  
20 also be a legal set off or credit against any taxes assessed  
21 against appellant by the same taxing district and where a taxing  
22 district alleges that it is unable to thus credit all of such  
23 refund in one year, the court, upon application of either party,  
24 shall determine over what period of time such refund shall be  
25 made, and shall fix the amount thereof which shall be credited  
26 in any year or years. This proviso shall be construed to apply  
27 to all refunds that are now due, or may hereafter become due, as  
28 the result of appeals from assessments that have not been  
29 finally determined or adjusted at the time this act takes effect  
30 regardless whether there has been a payment of any moneys into

1 court or to the tax collector under written protest.

2 (b) If a taxpayer has filed an appeal from an assessment, so  
3 long as the appeal is pending before the board or before a court  
4 on appeal from the determination of the board, as provided by  
5 statute, the appeal will also be taken as an appeal by the  
6 taxpayer on the subject property for any valuation for any  
7 assessment subsequent to the filing of such appeal with the  
8 board and prior to the determination of the appeal by the board  
9 or the court. This provision shall be applicable to all pending  
10 appeals as well as future appeals.

11 (c) Appeals to courts of common pleas may be referred by  
12 such courts to boards of arbitrators under 42 Pa.C.S. Ch. 73  
13 Subch. C (relating to judicial arbitration) or to boards of  
14 viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to boards of  
15 viewers) in accordance with rules and procedures prescribed by  
16 such courts.

17 Section 41. Section 518.2 of the act, amended December 17,  
18 1986 (P.L.1680, No.194) and April 3, 1992 (P.L.46, No.14), is  
19 amended to read:

20 Section 518.2. Appeals to Court.--(a) In any appeal of an  
21 assessment the court shall make the following determinations:

22 (1) The market value as of the date such appeal was filed  
23 before the [county commissioners, acting as a board of revision  
24 of taxes, or the] board [for the assessment and revision of  
25 taxes]. In the event subsequent years have been made a part of  
26 the appeal, the court shall determine the respective market  
27 value for each such year.

28 (2) The common level ratio which was applicable in the  
29 original appeal to the [county commissioners, acting as a board  
30 of revision of taxes, or the] board [for the assessment and

1 revision of taxes]. In the event subsequent years have been made  
2 a part of the appeal, the court shall determine the respective  
3 common level ratio for each such year published by the State Tax  
4 Equalization Board on or before July 1 of the year prior to the  
5 tax year being appealed.

6 (b) The court, after determining the market value of the  
7 property pursuant to subsection (a)(1), shall then apply the  
8 established predetermined ratio to such value unless the  
9 corresponding common level ratio determined pursuant to  
10 subsection (a)(2) varies by more than fifteen per centum (15%)  
11 from the established predetermined ratio, in which case the  
12 court shall apply the respective common level ratio to the  
13 corresponding market value of the property. As an example, in  
14 the case of an established predetermined ratio (PDR) of thirty  
15 per centum (30%), the following calculations would be made to  
16 determine the permissible ratio variance:

17 30% (PDR) x 15% = 4.5%

18 30% (PDR) + 4.5% = 34.5%

19 30% (PDR) - 4.5% = 25.5%

20 (b.1) When a county has effected a countywide revision of  
21 the assessment which was used to develop the common level ratio  
22 last determined by the State Tax Equalization Board, the  
23 following shall apply:

24 (1) If a county changes its assessment base by applying a  
25 change in predetermined ratio, the court shall apply the  
26 percentage change between the existing predetermined ratio and  
27 newly established predetermined ratio to the county's common  
28 level ratio to establish the certified revised common level  
29 ratio for the year in which the assessment was revised.

30 (2) If the county performs a countywide revision of

1 assessments by revaluing the properties and applying an  
2 established predetermined ratio, the court shall utilize the  
3 established predetermined ratio instead of the common level  
4 ratio for the year in which the assessment was revised and until  
5 such time as the common level ratio determined by the State Tax  
6 Equalization Board reflects the revaluing of properties  
7 resulting from the revision of assessments.

8 (c) Nothing herein shall prevent any appellant from  
9 appealing any base year valuation without reference to ratio.

10 Section 42. Section 519 of the act, repealed in part June 3,  
11 1971 (P.L.118, No.6), is amended to read:

12 Section 519. Appeals to Supreme or [Superior] Commonwealth  
13 Courts.--Any owner of real estate or taxable property in this  
14 Commonwealth, or any county, city, borough, town, township,  
15 school district or other public corporation having power and  
16 authority to levy taxes on the assessment of his real estate or  
17 taxable property in question, may appeal from the judgment,  
18 order or decree of any court of common pleas to the Commonwealth  
19 Court, and from the Commonwealth Court to the Supreme Court, in  
20 any matter affecting the assessment of taxes on said property:  
21 Provided, That the appeal shall not prevent the collection of  
22 the taxes upon the assessment fixed or allowed by such judgment,  
23 order or decree of the court of common pleas, but in case the  
24 same shall be reduced, then the excess shall be returned to the  
25 person or persons who shall have paid the same.

26 Section 43. The act is amended by adding articles to read:

27 ARTICLE VI

28 ADMINISTRATIVE REVIEW

29 Section 601. Definitions.--For the purposes of this article:

30 "Decision" shall mean a final and formal written adjudication

1 of an assessment appeal rendered by a board.

2 "Determination" shall mean the final action taken by a chief  
3 assessor, a designee of the chief assessor, a board or a panel  
4 of the board upon a request for an assessment revision.

5 "Governing body" shall mean county commissioners in a county  
6 of the first, second, or second A class; or the legislative  
7 policy-making body in a home rule county of the first, second or  
8 second A class.

9 Section 602. Informal Review Process.--(a) A taxpayer or  
10 taxing district disputing an assessment, change of assessment or  
11 reassessment, including matters relevant to tax-exempt real  
12 property, whether or not the value of the assessment shall have  
13 been changed since the preceding or last assessment, shall have  
14 the right to appeal such assessment, change of assessment or  
15 reassessment, in writing, to the assessment office.

16 (b) Any taxpayer or taxing district choosing to appeal any  
17 assessment, change of assessment or reassessment shall notify  
18 the county assessment office, in writing, requesting one of the  
19 following options of informal review:

20 (1) Informal meeting with the chief assessor or the  
21 designee, for review of the assessment or reassessment in  
22 question.

23 (2) Informal review with the board or, if designated by the  
24 board, with a panel of the board.

25 (c) The taxpayer or taxing district shall include with the  
26 written notice requesting one of the options for informal review  
27 the following:

28 (1) The assessment or assessments by which the requester  
29 feels aggrieved.

30 (2) The address to which the board shall mail notice of the



1 hearing.

2 (d) The chief assessor or the board or a panel of the board  
3 shall conduct informal review proceedings to insure that all  
4 formal appeals pursuant to Article VI-A are acted upon within  
5 the time established by the board.

6 (e) (1) If the option in subsection (b)(1) is selected, the  
7 chief assessor may appoint a designee; and any reference in this  
8 article to an informal review being conducted by the chief  
9 assessor shall be deemed to include an informal review conducted  
10 by the designee.

11 (2) If the option in subsection (b)(2) is selected, the  
12 board, in its discretion, shall determine whether the board or a  
13 panel thereof shall conduct the informal review.

14 (f) A taxpayer or taxing district shall meet initially with  
15 the chief assessor or with the board or a panel thereof for an  
16 informal review before the taxpayer or taxing district may seek  
17 an appeal under Articles VI-A and VI-B.

18 Section 603. Informal Review by Chief Assessor.--(a) Upon  
19 election by the taxpayer or taxing district to meet informally  
20 with the chief assessor, the assessor shall, without limitation  
21 or restriction, make available data used to determine the  
22 assessment, disclose the methodology applied during the  
23 assessment process, and make available and provide access to any  
24 other information relating to the assessment and the assessment  
25 process. A copy of all information available under this  
26 provision, including, but not limited to, records, reports and  
27 data shall be furnished by the assessor to the taxpayer upon  
28 request at the expense of the taxpayer.

29 (b) The taxpayer or taxing district may present to the  
30 assessor information and data relevant to the disputed

1 assessment. In any review proceedings under any provision of  
2 this article, all witnesses offering any testimony or evidence  
3 relative to any aspect of the value of the real estate subject  
4 to assessment or reassessment shall be required to disclose,  
5 under oath, the specific circumstances under which such witness  
6 receives compensation for the provision of such testimony or  
7 evidence.

8 (c) Within ten days of meeting informally with a taxpayer or  
9 taxing district in accordance with this section, the chief  
10 assessor shall render a written determination regarding the  
11 assessment or assessments in dispute and give the affected  
12 taxpayer and taxing districts notice of the determination by  
13 sending each of them a copy of the written determination by  
14 first class mail. The chief assessor shall keep a record of the  
15 date on which a notice required by this subsection was mailed.

16 (d) The written determination of the chief assessor shall  
17 include, but not be limited to:

18 (1) The names and addresses of the taxpayer or taxing  
19 districts which met with the chief assessor for an informal  
20 review of a disputed assessment or assessments.

21 (2) The date on which the informal review meeting took  
22 place.

23 (3) The property or properties involved in the dispute and  
24 the assessed values assigned thereto.

25 (4) The findings and recommendations by the chief assessor.

26 (5) The date on which the determination was mailed to the  
27 taxpayer and taxing districts.

28 (6) A typewritten acceptance of the determination which, if  
29 accepted, is to be returned by the taxpayer and the taxing  
30 district within fifteen days of the date on which the

1 determination was mailed to the taxpayer and taxing districts.

2 (e) If the affected taxpayer and taxing districts sign and  
3 make a timely return of the determination indicating their  
4 acceptance, the chief assessor shall notify each affected  
5 taxpayer and taxing district that the determination has been  
6 agreed to and that it shall be binding on them.

7 (f) If the taxpayer or any affected taxing district refuses  
8 to accept the chief assessor's determination by failing to  
9 return the signed determination pursuant to subsection (e), the  
10 chief assessor shall notify the affected taxpayer and taxing  
11 districts of the failure to reach agreement on acceptance of the  
12 determination and shall provide them with information relative  
13 to an appeal to the board pursuant to Article VI-A. The chief  
14 assessor shall keep a record of the date on which a notice  
15 required by this subsection was mailed.

16 (g) If there is a failure to reach agreement on the  
17 acceptance of a determination after an informal review by the  
18 chief assessor, the taxpayer or taxing districts may file a  
19 formal assessment appeal with the board. A formal appeal to the  
20 board under this section must be filed within twenty-one days of  
21 the date on which the notice of the failure to accept the  
22 determination pursuant to subsection (f) was mailed.

23 (h) Failure by the chief assessor to conduct meetings or  
24 mail the required notifications in a timely fashion shall not  
25 preclude the disputing taxpayer or taxing district from pursuing  
26 further appeals.

27 Section 604. Informal Review by Board.--(a) In the event  
28 that the taxpayer or taxing district elects to meet informally  
29 with the board or a panel thereof as set forth in section  
30 602(b)(2), without limitation or restriction, the board or a

panel thereof shall make available data used to determine and review the assessment, disclose the methodology applied during the assessment and review process, and make available and provide access to any other information relating to the assessment and the assessment review process. A copy of all information available under this provision, including, but not limited to, records, reports, and data shall be furnished by the board or a panel thereof to the taxpayer upon request at the expense of the taxpayer.

(b) The taxpayer or taxing district may present to the board or a panel thereof information and data relevant to the disputed assessment and the assessment review process.

(c) Within ten days of meeting informally with a taxpayer or taxing district in accordance with this section, the board or panel of the board shall render a written determination regarding the assessment or assessments in dispute and give the affected taxpayer and taxing districts notice of the determination by sending each of them a copy of the written determination by first class mail. The board or panel of the board shall keep a record of the date on which a notice required by this subsection was mailed.

(d) The written determination of the board or panel of the board shall include, but not be limited to:

(1) The names and addresses of the taxpayer or taxing districts which met with the board or panel of the board for an informal review of a disputed assessment or assessments.

(2) The date on which the informal review meeting took place.

(3) The property or properties involved in the dispute and the assessed values assigned thereto.

1     (4) The findings and recommendations by the board or panel  
2 of the board.

3     (5) The date on which the determination was mailed to the  
4 taxpayer and taxing districts.

5     (6) A typewritten acceptance of the determination which, if  
6 accepted, is to be returned by the taxpayer and the taxing  
7 district within fifteen days of the date on which the  
8 determination was mailed to the taxpayer and taxing districts.

9     (e) If the affected taxpayer and taxing districts sign and  
10 make a timely return of the determination indicating their  
11 acceptance, the board or panel of the board shall notify each  
12 affected taxpayer and taxing district that the determination has  
13 been agreed to and that it shall be binding on them.

14     (f) If the taxpayer or any affected taxing district refuse  
15 to accept the determination of the board or panel of the board  
16 by failing to return the signed determination pursuant to  
17 subsection (e), the board or panel of the board shall notify the  
18 affected taxpayer and taxing districts of the failure to reach  
19 agreement on acceptance of the determination and shall provide  
20 them with information relative to an appeal to either the board  
21 pursuant to Article VI-A or to court pursuant to Article VI-B.  
22 The board or panel of the board shall keep a record of the date  
23 on which a notice required by this subsection was mailed.

24     (g) If there is a failure to reach agreement on the  
25 acceptance of a determination after an informal review by the  
26 board or panel of the board, the taxpayer or taxing districts  
27 may file a formal assessment appeal with the board or, if agreed  
28 to by the taxpayer and each taxing district, to the court of  
29 common pleas. A formal appeal to the board or the court of  
30 common pleas under this section must be filed within twenty-one

days of the date on which the notice of the failure to accept the determination pursuant to subsection (f) was mailed.

(h) Failure by the board to conduct meetings or execute a written determination with the times prescribed in this section shall not preclude the disputing taxpayer or taxing district from pursuing further appeals under this article.

Section 605. Construction of Article.--Notwithstanding any other provision of this act to the contrary, in the event of a conflict with the provisions of this article, the provisions of this article shall control.

#### ARTICLE VI-A

##### APPEALS TO BOARD

Section 601-A. Definitions.--For the purposes of this article:

"Decision" shall mean a final and formal written adjudication of an assessment appeal rendered by a board.

"Determination" shall mean the final action taken by a chief assessor, a designee of the chief assessor, a board or a panel of the board upon a request for an assessment revision.

"Governing body" shall mean county commissioners in a county of the first, second or second A class; or the legislative policy-making body in a home rule county of the first, second or second A class.

Section 602-A. Conformity with Local Agency Law.--The practice, procedure and judicial review of all appeals filed with the board shall conform with all relevant aspects of 2 Pa.C.S. (relating to administrative law and procedure).

Section 603-A. Factors in Determinations of the Board.--(a) In any appeal of an assessment the board shall make the following determinations:

1     (1) The market value as of the date such appeal was filed  
2     before the board.

3     (2) The common level ratio published by the State Tax  
4     Equalization Board on or before the first day of July of the  
5     year prior to the tax year being appealed to the board.

6     (b) The board, after determining the market value of the  
7     property, shall then apply the established predetermined ratio  
8     to such value unless the common level ratio published by the  
9     State Tax Equalization Board on or before the first day of July  
10    of the year prior to the tax year being appealed to the board  
11    varies by more than fifteen per centum (15%) from the  
12    established predetermined ratio, in which case the board shall  
13    apply that same common level ratio to the market value of the  
14    property. As an example, in the case of an established  
15    predetermined ratio (PDR) of thirty per centum (30%), the  
16    following calculations would be made to determine the  
17    permissible ratio variance:

18            $30\% \text{ (PDR)} \times 15\% = 4.5\%$

19            $30\% \text{ (PDR)} + 4.5\% = 34.5\%$

20            $30\% \text{ (PDR)} - 4.5\% = 25.5\%$

21    Therefore twenty-five and one-half per centum (25.5%) to thirty-  
22    four and one-half per centum (34.5%) would be the permissible  
23    ratio variance.

24    (b.1) When a county has effected a county-wide revision of  
25    the assessment which was used to develop the common level ratio  
26    last determined by the State Tax Equalization Board, the  
27    following applies:

28    (1) If a county changes its assessment base by applying a  
29    change in the established predetermined ratio, the board shall  
30    apply the percentage change between the existing established

predetermined ratio and the new established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(2) If the county performs a county-wide revision of assessments by revaluing the properties and applying an established predetermined ratio, the board shall utilize the established predetermined ratio instead of the common level ratio for the year in which the assessment was revised and until such time as the common level ratio determined by the State Tax Equalization Board reflects the revaluing of properties resulting from the revision of assessments.

(c) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

(d) 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 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, shall be 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 described in this subsection for that tax year. Any adjustments in assessment under this subsection shall be reflected by the



appropriate taxing authorities in the form of a credit for the succeeding tax year. As used in this section, "catastrophic loss" means 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 per centum (50%) of the market value of the real property prior to the loss.

Section 604-A. Notice and Hearing.--(a) Notice shall be given to the public, the taxpayer, other taxing bodies and to any other person who has made a timely request for the same. Notices shall be given at such time and in such manner as shall be prescribed by the rules of the board. If an appeal has been filed, the board shall notify each person and taxing district having an interest in the appeal of the time and place of hearing. Notice shall be effected by mail to each party at the address designated in the statement of intention to appeal or, if there is no designation, at the address determined by the board. Notice shall be mailed at least fifteen days before the date of the hearing.

(b) The board shall meet for the hearing of appeals. The board may, by regulation, establish time frames for acting upon appeals.

Section 605-A. Appearances; Required Disclosures.--(a) The parties to the hearing before the board shall be the chief assessor or his designee, the taxpayer, representatives of aggrieved taxing bodies and any other persons or organizations permitted to appear by the board. The board shall have the power to require that all persons who wish to be considered parties enter appearances in writing on forms provided by the board for that purpose.

(b) All witnesses providing testimony at the hearing

1 relative to any aspect of the value of the real estate subject  
2 to assessment or reassessment shall be required to disclose,  
3 under oath, the specific circumstances under which such witness  
4 receives compensation by any party to the hearing for the  
5 provision of such testimony.

6 Section 606-A. Oaths and Subpoenas.--The chairman of the  
7 board shall have the power to administer oaths and issue  
8 subpoenas to compel the attendance of witnesses and the  
9 production of relevant documents and papers, including witnesses  
10 and documents requested by the parties.

11 Section 607-A. Representation by Counsel.--The parties shall  
12 have the discretion to retain private legal counsel and shall be  
13 afforded the opportunity to respond and present evidence and  
14 argument and cross-examine adverse witnesses on all relevant  
15 issues.

16 Section 608-A. Rules of Evidence.--Formal rules of evidence  
17 shall not apply, but irrelevant, immaterial or unduly  
18 repetitious evidence may be excluded.

19 Section 609-A. Record of Proceedings.--The board shall keep  
20 a stenographic record of the proceedings and a transcript of the  
21 proceedings and copies of graphic or written material received  
22 in evidence shall be made available to any party at reasonable  
23 expense.

24 Section 610-A. Communication with Parties.--The board shall  
25 not communicate directly or indirectly, with any party or his  
26 representatives in connection with any issue involved except  
27 upon notice and opportunity for all parties to participate, and  
28 shall not consider any communication, reports, staff memoranda  
29 or other materials unless the parties are afforded an  
30 opportunity to contest the material so considered and shall not

1 inspect the property or its surroundings after the commencement  
2 of hearings with any party or his representative unless all  
3 parties are given an opportunity to be present.

4 Section 611-A. Decision of the Board; Delivery of Decision  
5 and Appeal.--(a) The board shall render a written decision  
6 within fifteen days after the last hearing before the board.

7 (b) Each decision shall be accompanied by findings of fact  
8 and conclusions based thereon together with the reasons  
9 therefor. Conclusions based on any provisions of this or any  
10 other act or of any ordinance, rule or regulation shall contain  
11 a reference to the provision relied on and the reasons why the  
12 conclusion is deemed appropriate in light of the facts found.

13 (c) A copy of the final decision shall be delivered to the  
14 taxpayer, the chief assessor and any taxing bodies or parties  
15 which have entered an appearance personally or by mail.

16 (d) Any taxpayer or taxing district who disagrees with the  
17 final written decision of the board shall have the right to  
18 appeal the board decision to the court of common pleas within  
19 thirty days after receipt of the decision.

20 Section 612-A. Construction of Article.--Notwithstanding any  
21 other provision of this act to the contrary, in the event of a  
22 conflict with the provisions of this article, the provisions of  
23 this article shall control.

#### 24 ARTICLE VI-B

#### 25 APPEALS TO COURTS OF COMMON PLEAS

26 Section 601-B. Definitions.--For the purposes of this  
27 article:

28 "Decision" shall mean a final and formal written adjudication  
29 of an assessment appeal rendered by a board.

30 "Determination" shall mean the final action taken by a chief

1 assessor, a designee of the chief assessor, a board or a panel  
2 of the board upon a request for an assessment revision.

3 "Governing body" shall mean the county commissioners in a  
4 county of the first, second, or second A class; or the  
5 legislative policy-making body in a home rule county of the  
6 first, second or second A class.

7 Section 602-B. Proceedings.--Appeals to a court of common  
8 pleas shall be conducted as follows:

9 (1) If the appeal is taken from a decision of the board  
10 following a formal hearing pursuant to Article VI-A, the  
11 proceedings on appeal shall be conducted in accordance with 2  
12 Pa.C.S. Ch. 7 Subch. B (relating to judicial review of local  
13 agency action).

14 (2) If the appeal is taken directly from a determination  
15 made following an informal review, the proceeding on appeal  
16 shall be conducted de novo in accordance with the Rules of Civil  
17 Procedure that would be applicable if the action was initially  
18 commenced in the court of common pleas.

19 Section 603-B. Factors in Determinations of the Court.--(a)  
20 In any appeal of an assessment the court shall make the  
21 following determinations:

22 (1) The market value as of the date such appeal was filed  
23 before the board. In the event subsequent years have been made a  
24 part of the appeal, the court shall determine the respective  
25 market value for each such year.

26 (2) The common level ratio which was applicable in the  
27 original appeal to the board. In the event subsequent years have  
28 been made a part of the appeal, the court shall determine the  
29 respective common level ratio for each such year published by  
30 the State Tax Equalization Board on or before the first day of

July of the year prior to the tax year being appealed.

(b) The court, after determining the market value of the property pursuant to subsection (a)(1), shall then apply the established predetermined ratio to such value unless the corresponding common level ratio determined pursuant to subsection (a)(2) varies by more than fifteen per centum (15%) from the established predetermined ratio, in which case the court shall apply the respective common level ratio to the corresponding market value of the property. As an example, in the case of an established predetermined ratio (PDR) of thirty per centum (30%), the following calculations would be made to determine the permissible ratio variance:

$$30\% \text{ (PDR)} \times 15\% = 4.5\%$$

$$30\% \text{ (PDR)} + 4.5\% = 34.5\%$$

$$30\% \text{ (PDR)} - 4.5\% = 25.5\%$$

(b.1) When a county has effected a county-wide revision of the assessment which was used to develop the common level ratio last determined by the State Tax Equalization Board, the following applies:

(1) If a county changes its assessment base by applying a change in the established predetermined ratio, the court shall apply the percentage change between the existing established predetermined ratio and the new established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(2) If the county performs a county-wide revision of assessments by revaluing the properties and applying an established predetermined ratio, the court shall utilize the established predetermined ratio instead of the common level

1 ratio for the year in which the assessment was revised and until  
2 such time as the common level ratio determined by the State Tax  
3 Equalization Board reflects the revaluing of properties  
4 resulting from the revision of assessments.

5 (c) Nothing herein shall prevent any appellant from  
6 appealing any base year valuation without reference to ratio.

7 Section 604-B. Hearing by Court or Master; Required  
8 Disclosures.--(a) (1) The court may proceed as provided for in  
9 this section if an appeal is taken pursuant to section 602-B(2)  
10 on a decision made after an informal review.

11 (2) The court may proceed as provided for in this section if  
12 an appeal is taken pursuant to section 602-B(1) on a  
13 determination of a board after a formal hearing, provided that  
14 the court:

15 (i) finds that the board failed to keep a full and complete  
16 record of proceedings as required by section 609-A; and

17 (ii) elects not to remand the proceedings to the board for  
18 the purpose of making the record required by section 609-A.

19 (b) Any witness providing testimony before the court or a  
20 master relative to any aspect of the value of the real estate  
21 subject to assessment or reassessment shall be required to  
22 disclose, under oath, the specific circumstances under which  
23 such witness receives compensation by any party to these  
24 proceedings for the provision of such testimony.

25 Section 605-B. Notice of Master's Hearing.--Written notice  
26 of the hearing shall be given to each attorney of record by the  
27 master or, if no attorney has appeared of record for a party,  
28 notice of the hearing shall be given the party by the master.  
29 Notice shall be mailed at least fifteen days before the date of  
30 the hearing.

1     Section 606-B. Master's Report.--(a) The master shall file  
2 the record and a transcript of the testimony together with the  
3 report and recommendation within thirty days after the receipt  
4 of the transcript by the master.

5     (b) The master shall immediately send notice of the filing  
6 of the report to each party and shall accompany the notice with  
7 a copy of the report and recommendation.

8     (c) The master's report shall contain findings of fact,  
9 conclusions of law and a recommendation. A transcript of the  
10 testimony, the exhibits, pleadings and other papers in the  
11 action shall be attached to the report.

12     (d) The findings of fact shall include a summary of the  
13 evidence with appropriate comprehensive discussion.

14     (e) The conclusions of law shall include a discussion of the  
15 law and the facts and the legal conclusions reached by the  
16 master.

17     (f) The recommendation shall state the assessment valuation  
18 which the master deems to be equitable under all factual  
19 circumstances and in conformity with all relevant legal  
20 principles applicable to the real property of the taxpayer. The  
21 master shall attach a proposed decree.

22     Section 607-B. Exceptions to Master's Report.--(a) Within  
23 twenty days after notice of the filing of the master's report  
24 has been mailed, exceptions may be filed by any party to the  
25 report or any part thereof, to rulings on objections to  
26 evidence, to statements or findings of fact, to conclusions of  
27 law or to any other matters occurring during the hearing. Each  
28 exception shall set forth a separate objection precisely and  
29 without discussion. Matters not covered by exceptions are deemed  
30 waived unless, prior to entry of the final decree, leave is

1 granted file exceptions raising those matters.

2 (b) If no exceptions are filed to the master's report within  
3 the twenty-day period, the court shall review the report and, if  
4 approved, shall enter a final decree.

5 (c) If exceptions are filed, the court shall hear argument  
6 on the exceptions and enter an appropriate final decree. No  
7 Motion for Post-Trial Relief may be filed to the final decree.

8 Section 608-B. Rules of Court.--The court is hereby  
9 authorized to make and adopt such rules and practices as may be  
10 necessary to carry this act into effect which are consistent  
11 with the Rules of Civil Procedure and to regulate proceedings  
12 before masters, and to fix their fees.

13 Section 609-B. Construction of Article.--Notwithstanding any  
14 other provision of this act to the contrary, in the event of a  
15 conflict with the provisions of this article, the provisions of  
16 this article shall control.

17 Section 44. The heading of Article VI of the act is amended  
18 to read:

19 ARTICLE [VI] VII

20 REPEALS

21 Section 45. Sections 601 and 602 of the act are renumbered  
22 to read:

23 Section [601] 701. \* \* \*

24 Section [602] 702. \* \* \*

25 Section 46. This act shall take effect January 1, 1999.