

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1094 Session of
1983

INTRODUCED BY NAHILL, CORNELL, NOYE, LASHINGER, VROON AND FLICK,
MAY 25, 1983

REFERRED TO COMMITTEE ON URBAN AFFAIRS, MAY 25, 1983

AN ACT

1 Amending the act of June 27, 1939 (P.L.1199, No.404), entitled
2 "An act relating to the assessment of real and personal
3 property and other subjects of taxation in counties of the
4 first class; providing for the appointment of members of the
5 board of revision of taxes by the judges of the courts of
6 common pleas; providing for the appointment, by the board, of
7 personal property assessors, real estate assessors and
8 assistant real estate assessors, clerks and other employes;
9 fixing the salaries of members of the board, assessors and
10 assistant assessors, and providing for the payment of
11 salaries and expenses from the county treasury; prescribing
12 the powers and duties of the board and of the assessors, the
13 time and manner of making assessments, of the revision and
14 notice of assessments and of appeals therefrom; prescribing
15 the records of assessments; and repealing existing laws,"
16 providing for the imposition of fees on assessment appeals.

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

19 Section 1. Section 14 of the act of June 27, 1939 (P.L.1199,
20 No.404), entitled "An act relating to the assessment of real and
21 personal property and other subjects of taxation in counties of
22 the first class; providing for the appointment of members of the
23 board of revision of taxes by the judges of the courts of common
24 pleas; providing for the appointment, by the board, of personal

1 property assessors, real estate assessors and assistant real
2 estate assessors, clerks and other employes; fixing the salaries
3 of members of the board, assessors and assistant assessors, and
4 providing for the payment of salaries and expenses from the
5 county treasury; prescribing the powers and duties of the board
6 and of the assessors, the time and manner of making assessments,
7 of the revision and notice of assessments and of appeals
8 therefrom; prescribing the records of assessments; and repealing
9 existing laws," is amended by adding a subsection to read:

10 Section 14. * * *

11 (a.1) Each appeal filed pursuant to this section shall be
12 accompanied by the filing fee prescribed by this subsection. The
13 appeal fees shall be as follows:

<u>Classification of Property</u>	<u>Market Value</u>	<u>Fee</u>
15 <u>(1) Residential</u>	<u>all values</u>	<u>\$ 15</u>
16 <u>(2) Commercial or industrial</u>	<u>under \$75,000</u>	<u>\$ 50</u>
17 <u>(3) Commercial or industrial</u>	<u>\$75,000 to \$300,000</u>	<u>\$100</u>
18 <u>(4) Commercial or industrial</u>	<u>\$300,000 to \$1,000,000</u>	<u>\$200</u>
19 <u>(5) Commercial or industrial</u>	<u>\$1,000,000 and over</u>	<u>\$300</u>
20 <u>(6) All other property</u>	<u>all values</u>	<u>\$ 25</u>
21 <u>(7) All property with appeal</u> 22 <u>filed within 40 days of</u> 23 <u>notice of change</u>	<u>all values</u>	<u>None</u>

24 The provisions of this subsection shall not apply to any
25 political subdivision or any agencies or authorities of such
26 political subdivision including but not limited to volunteer
27 fire companies, rescue companies or ambulance corps. The money
28 generated by these fees shall be used to defray the costs
29 incurred as a result of the appeals.

30 * * *

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