

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 1774 Session of  
1989

INTRODUCED BY BATTISTO AND BIRMELIN, JUNE 27, 1989

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
OCTOBER 3, 1989

## AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," further providing for appeals from assessments  
23 when there has been a countywide revision of assessments.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. ~~Section 704 of~~ SECTIONS 702 AND 704 OF THE act of <—  
27 May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth

Class County Assessment Law, ~~is amended by adding a subsection~~ <—

ARE AMENDED BY ADDING SUBSECTIONS to read: <—

SECTION 702. APPEAL HEARINGS.--\* \* \* <—

(C.1) WHEN A COUNTY HAS EFFECTED A COUNTYWIDE REVISION OF  
THE ASSESSMENT WHICH WAS USED TO DEVELOP THE COMMON LEVEL RATIO  
LAST DETERMINED BY THE STATE TAX EQUALIZATION BOARD, THE  
FOLLOWING SHALL APPLY:

(1) IF A COUNTY PERFORMS A COUNTYWIDE REVISION OF  
ASSESSMENTS BY APPLYING A COMMON MULTIPLIER TO THE ASSESSED  
VALUES, THE BOARD SHALL APPLY SUCH MULTIPLIER 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 COUNTYWIDE 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.

\* \* \*

Section 704. Appeal to Court from Order of Board; Collection  
Pending; Appeal; Payment into Court.--\* \* \*

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

(1) If a county performs a countywide revision of  
assessments by applying a common multiplier to the assessed  
values, the court shall apply such multiplier to the county's

1 common level ratio to establish the certified revised common  
2 level ratio for the year in which the assessment was revised.

3 (2) If the county performs a countywide revision of  
4 assessments by revaluing the properties and applying a AN <—  
5 ESTABLISHED predetermined ratio, the court shall utilize the  
6 established predetermined ratio instead of the common level  
7 ratio for the year in which the assessment was revised AND UNTIL <—  
8 SUCH TIME AS THE COMMON LEVEL RATIO DETERMINED BY THE STATE TAX  
9 EQUALIZATION BOARD REFLECTS THE REVALUING OF PROPERTIES  
10 RESULTING FROM THE REVISION OF ASSESSMENTS.

11 \* \* \*

12 Section 2. This act shall be applicable to any countywide  
13 revision of assessments which took effect on or after January 1,  
14 1988.

15 Section 3. This act shall take effect immediately.