

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1346 Session of
1995

INTRODUCED BY CLYMER, FICHTER, BELARDI, MELIO, LUCYK, SERAFINI,
STISH, SAYLOR, DRUCE, CORRIGAN, GODSHALL, RUBLEY, STERN,
E. Z. TAYLOR, ZIMMERMAN, TRELLO, BAKER, CARONE, MERRY AND
LAUGHLIN, APRIL 19, 1995

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, FEBRUARY 6, 1996

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,
2 as amended, "An act creating in counties of the second A and
3 third class a board for the assessment and revision of taxes;
4 providing for the appointment of the members of such board by
5 the county commissioners; providing for their salaries,
6 payable by the county; abolishing existing boards; defining
7 the powers and duties of such board; regulating the
8 assessment of persons, property, and occupations for county,
9 borough, town, township, school, and poor purposes;
10 authorizing the appointment of subordinate assessors, a
11 solicitor, engineers, and clerks; providing for their
12 compensation, payable by such counties; abolishing the office
13 of ward, borough, and township assessors, so far as the
14 making of assessments and valuations for taxation is
15 concerned; and providing for the acceptance of this act by
16 cities," changing the date of appeal.

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

19 Section 1. Section 8(a) AND (C) of the act of June 26, 1931 <—
20 (P.L.1379, No.348), referred to as the Third Class County
21 Assessment Board Law, amended July 19, 1991 (P.L.91, No.21), ~~is~~ <—
22 ARE amended to read: <—

23 Section 8. (a) (1) The assessment roll shall be open to <—

1 public inspection at the office of the board at the county seat
2 during ordinary business hours of each business day from the
3 time of completion to and including the last day of October.
4 Within fifteen days of completion of the assessment roll, the
5 board shall give notice by publication once in one or more
6 newspapers published in the county that such assessment roll has
7 been completed and the place and times when such roll will be
8 open for inspection, and shall, in the same notice, state that
9 any person desiring to appeal from any assessment shall file
10 with the board, on or before the first day of ~~September~~ ~~August~~ <—
11 OR AN EARLIER DATE IF THE OPTION PROVIDED IN CLAUSE (2) IS <—
12 EXERCISED, an appeal, in writing, designating the assessment
13 appealed from.

14 (2) THE COUNTY COMMISSIONERS MAY DESIGNATE A DATE NO EARLIER <—
15 THAN THE FIRST DAY OF AUGUST AS THE DATE ON OR BEFORE WHICH ANY
16 PERSON DESIRING TO APPEAL FROM ANY ASSESSMENT SHALL FILE WITH
17 THE BOARD AN APPEAL, IN WRITING, DESIGNATING THE ASSESSMENT
18 APPEALED FROM, PROVIDED THAT THE NOTICE BY PUBLICATION REQUIRED
19 UNDER CLAUSE (1) IS GIVEN AT LEAST TWO WEEKS PRIOR TO THE DATE
20 DESIGNATED IN ACCORDANCE WITH THIS CLAUSE.

21 * * *

22 (C) ANY PERSON AGGRIEVED BY ANY ASSESSMENT, WHETHER OR NOT <—
23 THE VALUE THEREOF SHALL HAVE BEEN CHANGED SINCE THE PRECEDING
24 ANNUAL ASSESSMENT, OR ANY TAXING DISTRICT HAVING AN INTEREST
25 THEREIN, MAY APPEAL TO THE BOARD FOR RELIEF. ANY PERSON OR SUCH
26 TAXING DISTRICT DESIRING TO MAKE AN APPEAL SHALL, ON OR BEFORE
27 THE FIRST DAY OF SEPTEMBER OR THE DATE DESIGNATED BY THE COUNTY
28 COMMISSIONERS IF THE OPTION UNDER CLAUSE (2) OF SUBSECTION (A)
29 IS EXERCISED, FILE WITH THE BOARD AN APPEAL, IN WRITING, SETTING
30 FORTH:

1 (1) THE ASSESSMENT OR ASSESSMENTS BY WHICH SUCH PERSON FEELS
2 AGGRIEVED;

3 (2) THE ADDRESS TO WHICH THE BOARD SHALL MAIL NOTICE OF THE
4 TIME AND PLACE OF HEARING.

5 FOR THE PURPOSE OF ASSESSMENT APPEALS UNDER THIS ACT, THE TERM
6 "PERSON" SHALL INCLUDE, IN ADDITION TO THAT PROVIDED BY LAW, A
7 GROUP OF TWO OR MORE PERSONS ACTING ON BEHALF OF A CLASS OF
8 PERSONS SIMILARLY SITUATED WITH REGARD TO THE ASSESSMENT.

9 * * *

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