

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2002 Session of
1995

INTRODUCED BY BARD, MCGILL, FICHTER, REBER, CORNELL, BUNT,
GLADECK, GODSHALL, TRELLO, SAYLOR, DeLUCA, HENNESSEY AND
YOUNGBLOOD, SEPTEMBER 20, 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," providing for auxiliary appeal boards in counties of
17 the second class A; AND FURTHER PROVIDING FOR RULES AND
18 REGULATIONS. <—

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

21 Section 1. Section 1 of the act of June 26, 1931 (P.L.1379,
22 No.348), referred to as the Third Class County Assessment Board
23 Law, amended December 14, 1967 (P.L.851, No.373) and November
24 19, 1968 (P.L.1073, No.327), is amended to read:

25 Section 1. [Be it enacted, &c., That in] (a) In all

1 counties of the second A and third class in this Commonwealth,
2 there is hereby created a board, to be known as the Board of
3 Assessment Appeals, which shall be composed of three members.
4 The members of said board shall be appointed by the county
5 commissioners of such counties to serve for terms of four years
6 each. Vacancies happening in said office shall be filled by
7 appointment by the county commissioners for the unexpired terms.
8 The salary of the members of said board shall be fixed by the
9 salary board of the county.

10 [The terms of office of any persons now acting as members of
11 any such board for the assessment and revision of taxes in any
12 such county of the third class shall cease and terminate, and
13 the duties and terms of the borough, ward, and township
14 assessors in such counties, so far as assessments for taxation
15 are concerned, shall cease and terminate upon the passage and
16 approval of this act by the Governor.]

17 (b) In conjunction with a countywide revision of assessments
18 involving either a change in the ESTABLISHED predetermined ratio <—
19 or revaluing the properties and applying the predetermined
20 ratio, the county commissioners of a county of the second class
21 A may create up to four temporary auxiliary appeal boards, each
22 to be known as an auxiliary APPEAL board of assessment appeals. <—
23 The county commissioners may SHALL establish the term of <—
24 existence for an auxiliary appeal board not to exceed eighteen
25 months. An auxiliary appeal board shall be composed of three
26 members who shall be appointed by the county commissioners to
27 serve for the time that the auxiliary appeal board is in
28 existence. Members of an auxiliary appeal board shall be
29 competent and qualified residents of the county. Vacancies on an
30 auxiliary appeal board shall be filled by appointment by the

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1 county commissioners for the duration of the auxiliary appeal
2 board's existence. The ANY salary of members of an auxiliary
3 appeal board shall be fixed by the salary board of the county.
4 The authority of an auxiliary appeal board shall be limited to
5 hearing and determining appeals from assessments in accordance
6 with the provisions of this act and the rules and regulations
7 established pursuant to section 5 of this act. After one or more
8 auxiliary appeal boards have been established in accordance with
9 this section, additional auxiliary appeal boards may be
10 established only in conjunction with a succeeding countywide
11 revision of assessments.

12 Section 2. The definition of "board" in section 1.1 of the
13 act, added December 13, 1982 (P.L.1165, No.269), is amended and
14 the section is amended by adding a definition to read:

15 Section 1.1. The following words and phrases when used in
16 this act shall have, unless the context clearly indicates
17 otherwise, the meanings given to them in this section:

18 "Auxiliary appeal board." An auxiliary board of assessment
19 appeals in counties of the second class A created in accordance
20 with subsection (b) of section 1.

21 * * *

22 "Board." The board of assessment appeals in counties of the
23 second A and third class. The term "board," when used in
24 conjunction with hearing and determining appeals from
25 assessments, shall include an auxiliary appeal board, subject to
26 the rules and regulations established pursuant to section 5 of
27 this act.

28 * * *

29 SECTION 3. SECTION 5 OF THE ACT, AMENDED MAY 26, 1949
30 (P.L.1848, NO.550), IS AMENDED TO READ:

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1 SECTION 5. [THE SAID] (A) WITH REGARD TO SUBORDINATE
2 ASSESSORS, THE BOARD MAY:
3 (1) PRESCRIBE RULES AND REGULATIONS FOR [THE] THEIR CONDUCT
4 [OF SAID SUBORDINATE ASSESSORS,];
5 (2) DETERMINE WHEN PRECEPTS SHALL BE ISSUED TO THEM[,]; AND
6 (3) WHEN THEY SHALL MAKE RETURNS TO SAID BOARD.
7 (B) IN COUNTIES OF THE SECOND CLASS A, SUBJECT TO THE
8 APPROVAL OF THE COUNTY COMMISSIONERS, THE BOARD MAY ADOPT,
9 AMEND, ALTER AND RESCIND RULES AND REGULATIONS FOR THE
10 ADMINISTRATION OF, AND THE CONDUCT OF BUSINESS AND PROCEEDINGS
11 FOR, ITSELF AND FOR AUXILIARY APPEAL BOARDS. THE RULES AND
12 REGULATIONS MAY REQUIRE A WITNESS PROVIDING TESTIMONY AT A
13 HEARING RELATIVE TO ANY ASPECT OF THE VALUE OF THE REAL ESTATE
14 WHICH IS THE SUBJECT OF THE ASSESSMENT OR REASSESSMENT APPEAL TO
15 DISCLOSE, UNDER OATH, WHETHER ANY COMPENSATION PAID FOR THE
16 TESTIMONY IS CONTINGENT ON THE RESULT OBTAINED. THE RULES AND
17 REGULATIONS SHALL BE IN WRITING AND SHALL BE A PUBLIC RECORD
18 OPEN TO EXAMINATION, INSPECTION, AND COPYING IN ACCORDANCE WITH
19 THE ACT OF JUNE 21, 1957 (P.L.390, NO.212), REFERRED TO AS THE
20 RIGHT-TO-KNOW LAW.

21 Section 3 4. This act shall take effect in 60 days.

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