

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2103 Session of
1995

INTRODUCED BY MCGILL, FICHTER, BARD, TRELLO, GODSHALL AND
E. Z. TAYLOR, OCTOBER 18, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 18, 1995

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," further providing for assessment appeals.

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

19 Section 1. Section 8(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 amended to read:

23 Section 8. * * *

24 (c) Any person aggrieved by any assessment, whether or not

1 the value thereof shall have been changed since the preceding
2 annual assessment, or any taxing district having an interest
3 therein, may appeal to the board for relief. Any person or such
4 taxing district desiring to make an appeal shall, on or before
5 the first day of September, file with the board an appeal, in
6 writing, setting forth:

7 (1) The assessment or assessments by which such person feels
8 aggrieved;

9 (2) The address to which the board shall mail notice of the
10 time and place of hearing.

11 For the purpose of assessment appeals under this act, in
12 counties of the third class, the term "person" shall include, in
13 addition to that provided by law, a group of two or more persons
14 acting on behalf of a class of persons similarly situated with
15 regard to the assessment. For the purpose of assessment appeal
16 under this act, in counties of the second class A, the rules and
17 regulations adopted by the board, pursuant to section 5 of this
18 act, may provide that the term "person" shall include, in
19 addition to that provided by law, a group of two or more persons
20 acting on behalf of a class of persons similarly situated with
21 regard to the assessment, and the rules and regulations may
22 establish additional criteria for a group of two or more persons
23 to act on behalf of a class, including, but not limited to,
24 specifying a date or time by which any person desiring to be a
25 member of a class must file a written election with the board.

26 * * *

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