

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 502 Session of  
1997

INTRODUCED BY GODSHALL, CORNELL, LAWLESS, HERSHEY, ARMSTRONG,  
RAYMOND, FICHTER, STEIL, ROBERTS, TRELLO, REBER AND BUNT,  
FEBRUARY 12, 1997

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
MARCH 18, 1997

## AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," further providing for the valuation of  
11 property IN COUNTIES OF THE SECOND CLASS A AND THIRD CLASS <—  
12 AND FOR AUXILIARY BOARDS OF ASSESSMENT APPEALS.

13 The General Assembly of the Commonwealth of Pennsylvania  
14 hereby enacts as follows:

15 Section 1. Section 402(b) of the act of May 22, 1933  
16 (P.L.853, No.155), known as The General County Assessment Law,  
17 amended December 13, 1982 (P.L.1160, No.268), is amended to  
18 read:

19 Section 402. Valuation of Property.--\* \* \*

20 (b) (1) Except as to counties of the first and second class  
21 and except as otherwise provided in clause (2), after any county  
22 makes a county-wide revision of assessment of real property at

1 values based upon an established predetermined ratio as required  
2 by law or after any county changes its established predetermined  
3 ratio, each political subdivision, which hereafter for the first  
4 time levies its real estate taxes on that revised assessment or  
5 valuation, shall, for the first year, reduce its tax rate, if  
6 necessary, for the purpose of having the total amount of taxes  
7 levied for that year against the real properties contained in  
8 the duplicate for the preceding year, equal, in the case of any  
9 taxing district, not more than ten per centum greater than the  
10 total amount it levied on such properties the preceding year,  
11 notwithstanding the increased valuations of such properties  
12 under the revised assessment.

13 (2) After a county of the second class A OR A COUNTY OF THE <—  
14 THIRD CLASS makes a county-wide revision of assessment of real  
15 property at values based upon an established predetermined ratio  
16 as required by law or after a county of the second class A OR A <—  
17 COUNTY OF THE THIRD CLASS changes its established predetermined  
18 ratio, each political subdivision, which hereafter for the first  
19 time levies its real estate taxes on that revised assessment or  
20 valuation, shall, for the first year, reduce its tax rate, if  
21 necessary, for the purpose of having the total amount of taxes  
22 levied for that year against the real properties contained in  
23 the duplicate for the preceding year, equal, in the case of any  
24 taxing district, not more than five per centum (5%) greater than  
25 the total amount it levied on such properties the preceding  
26 year, notwithstanding the increased valuations of such  
27 properties under the revised assessment.

28 (3) For the purpose of determining the total amount of taxes  
29 to be levied for [said] the first year under clause (1) or (2),  
30 the amount to be levied on newly constructed buildings or

1 structures or on increased valuations based on new improvements  
2 made to existing houses need not be considered. The tax rate  
3 shall be fixed for that year at a figure which will accomplish  
4 this purpose.

5 (4) With the approval of the court of common pleas, upon  
6 good cause shown, any such political subdivision may increase  
7 the tax rate herein prescribed, notwithstanding the provisions  
8 of this subsection.

9 SECTION 2. THE ACT IS AMENDED BY ADDING A SECTION TO READ: <—

10 SECTION 511.1. APPOINTMENT OF AUXILIARY BOARD OF ASSESSMENT  
11 APPEALS.--(A) IN CONJUNCTION WITH A COUNTY-WIDE REVISION OF  
12 ASSESSMENTS INVOLVING EITHER A CHANGE IN THE ESTABLISHED  
13 PREDETERMINED RATIO OR REVALUING THE PROPERTIES AND APPLYING THE  
14 PREDETERMINED RATIO, THE COUNTY COMMISSIONERS OF A COUNTY OF THE  
15 FOURTH, FIFTH, SIXTH, SEVENTH OR EIGHTH CLASS MAY,  
16 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY,  
17 CREATE UP TO FOUR TEMPORARY AUXILIARY APPEAL BOARDS, EACH TO BE  
18 KNOWN AS AN AUXILIARY APPEAL BOARD. THE COUNTY COMMISSIONERS  
19 SHALL ESTABLISH THE TERM OF EXISTENCE FOR AN AUXILIARY APPEAL  
20 BOARD NOT TO EXCEED EIGHTEEN MONTHS. AN AUXILIARY APPEAL BOARD  
21 SHALL BE COMPOSED OF THREE MEMBERS WHO SHALL BE APPOINTED BY THE  
22 COUNTY COMMISSIONERS TO SERVE FOR THE TIME THAT THE AUXILIARY  
23 APPEAL BOARD IS IN EXISTENCE. MEMBERS OF AN AUXILIARY APPEAL  
24 BOARD SHALL BE COMPETENT AND QUALIFIED RESIDENTS OF THE COUNTY.  
25 VACANCIES ON AN AUXILIARY APPEAL BOARD SHALL BE FILLED BY  
26 APPOINTMENT BY THE COUNTY COMMISSIONERS FOR THE DURATION OF THE  
27 AUXILIARY APPEAL BOARD'S EXISTENCE. ANY SALARY OF MEMBERS OF AN  
28 AUXILIARY APPEAL BOARD SHALL BE FIXED BY THE SALARY BOARD OF THE  
29 COUNTY. THE AUTHORITY OF AN AUXILIARY APPEAL BOARD SHALL BE  
30 LIMITED TO HEARING AND DETERMINING APPEALS FROM ASSESSMENTS IN

1 ACCORDANCE WITH APPLICABLE PROVISIONS OF LAW. AFTER ONE OR MORE  
2 AUXILIARY APPEAL BOARDS HAVE BEEN ESTABLISHED IN ACCORDANCE WITH  
3 THIS SECTION, ADDITIONAL AUXILIARY APPEAL BOARDS MAY BE  
4 ESTABLISHED ONLY IN CONJUNCTION WITH A SUCCEEDING COUNTY-WIDE  
5 REVISION OF ASSESSMENTS.

6 (B) SUBJECT TO THE APPROVAL OF THE COUNTY COMMISSIONERS, THE  
7 AUTHORITY IN THE COUNTY RESPONSIBLE FOR ASSESSMENT APPEALS MAY  
8 ADOPT, AMEND, ALTER AND RESCIND RULES AND REGULATIONS FOR THE  
9 ADMINISTRATION OF, AND THE CONDUCT OF BUSINESS AND PROCEEDINGS  
10 FOR, ITSELF AND FOR AUXILIARY APPEAL BOARDS. THE RULES AND  
11 REGULATIONS MAY REQUIRE A WITNESS PROVIDING TESTIMONY AT A  
12 HEARING RELATIVE TO ANY ASPECT OF THE VALUE OF THE REAL ESTATE  
13 WHICH IS THE SUBJECT OF THE ASSESSMENT OR REASSESSMENT APPEAL TO  
14 DISCLOSE, UNDER OATH, WHETHER ANY COMPENSATION PAID FOR THE  
15 TESTIMONY IS CONTINGENT ON THE RESULT OBTAINED. THE RULES AND  
16 REGULATIONS SHALL BE IN WRITING AND SHALL BE A PUBLIC RECORD  
17 OPEN TO EXAMINATION, INSPECTION AND COPYING IN ACCORDANCE WITH  
18 THE ACT OF JUNE 21, 1957 (P.L.390, NO.212), REFERRED TO AS THE  
19 RIGHT-TO-KNOW LAW.

20 (C) FOR THE PURPOSE OF THIS SECTION, AN "AUXILIARY APPEAL  
21 BOARD" SHALL MEAN AN AUXILIARY BOARD OF ASSESSMENT APPEALS IN  
22 COUNTIES OF THE FOURTH, FIFTH, SIXTH, SEVENTH OR EIGHTH CLASS  
23 CREATED IN ACCORDANCE WITH THIS SECTION.

24 ~~Section 2.~~ This SECTION 3. THE AMENDMENT OF SECTION 402 OF <—  
25 THE act shall be retroactive to January 1, 1997.

26 ~~Section 3. This act shall take effect in 60 days.~~ <—

27 SECTION 4. THIS ACT SHALL TAKE EFFECT AS FOLLOWS: <—

28 (1) THE AMENDMENT OF SECTION 402 OF THE ACT SHALL TAKE  
29 EFFECT IN 60 DAYS.

30 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT

1 IMMEDIATELY.