

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 560 Session of
1997

INTRODUCED BY BATTISTO, NAILOR, BELARDI, SHANER, BELFANTI,
HALUSKA, YOUNGBLOOD, TRELLO AND E. Z. TAYLOR,
FEBRUARY 12, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 12, 1997

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 appeal notices.

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

25 Section 1. Section 701(a) and (b) of the act of May 21, 1943
26 (P.L.571, No.254), known as The Fourth to Eighth Class County
27 Assessment Law, amended December 13, 1982 (P.L.1173, No.270),

1 are amended to read:

2 Section 701. Appeal Notices.--(a) (1) Upon receipt of the
3 assessment roll from the assessor, or as soon thereafter as
4 possible, the board shall examine and inquire whether the
5 assessments and valuations have been made in conformity with the
6 provisions of this act, and shall revise the same, increasing or
7 decreasing the assessments and valuations as in their judgment
8 may seem proper, and shall add thereto such property or subjects
9 of taxation as may have been omitted. The board may revise and
10 decrease the assessment and valuation of real property the
11 buildings of which are completely destroyed or razed, taking
12 into account the loss in value of the property for that part of
13 the assessment year subsequent to the destruction. The board
14 shall, on or before the fifteenth day of July prepare an
15 assessment roll or list of persons and property subject to local
16 taxation, together with the value placed upon each person and
17 each parcel or tract of real property. The board shall at the
18 same time prepare a list of all property exempted by law from
19 taxation. It shall cause to be mailed or delivered to each owner
20 of property or person assessed, and taxing district having an
21 interest therein, the actual value of whose property or personal
22 assessment has been changed from that fixed in the preceding
23 assessment roll as corrected after revision or the value of
24 whose property or personal assessment has not theretofore been
25 separately fixed, or when the established predetermined ratio
26 has been changed within the county, at his last known address, a
27 notice of such change, the amount of the present assessment,
28 valuation and ratio if the property or personal assessment was
29 previously separately assessed and the amount of such new
30 assessment, valuation and ratio. Said notice shall be mailed

1 within five days from the date the board made such change or
2 added said property to the roll and shall state that any person
3 aggrieved by such change or by any assessment, and the said
4 taxing districts may appeal to the board for relief by filing
5 with the board within forty days of the date of such notice or
6 an earlier date if the option provided in clause (2) of this
7 subsection is exercised, a statement in writing of such
8 intention to appeal, designating the assessment or assessments
9 by which such person is aggrieved, and the address to which
10 notice of when and where to appear for hearing of the appeal
11 shall be mailed[.];

12 (2) The county commissioners may designate a date no earlier
13 than the first day of August as the date on or before which any
14 person desiring to appeal from any assessment shall file with
15 the board an appeal, in writing, designating the assessment
16 appealed from: Provided, That the notice by publication required
17 under clause (1) of this subsection is given at least two weeks
18 prior to the date designated in accordance with this clause.

19 * * *

20 (b) Any person aggrieved by any assessment whether or not
21 the value thereof shall have been changed since the preceding
22 annual assessment, or any taxing district having an interest
23 therein, may appeal to the board for relief. Any person or such
24 taxing districts desiring to make an appeal shall, on or before
25 the first day of September or the date designated by the county
26 commissioners if the option under clause (2), subsection (a) of
27 this section is exercised, file with the board an appeal,
28 setting forth:

29 (1) The assessment or assessments by which such person feels
30 aggrieved;

1 (2) The address to which the board shall mail notice of when
2 and where to appear for hearing.

3 * * *

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