

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1208 Session of
1997

INTRODUCED BY DEMPSEY, KREBS, CARONE, BELFANTI, GORDNER, MILLER,
VAN HORNE, McCALL, E. Z. TAYLOR, STEELMAN, ROSS, TRICH,
SHANER AND STEIL, APRIL 8, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 8, 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," including third class counties within the scope
23 of the act; further providing for assessment procedures, for
24 appeals of assessments and for the powers and duties of
25 county commissioners and of the governing body of home rule
26 charter counties; and making editorial changes.

27 The General Assembly of the Commonwealth of Pennsylvania
28 hereby enacts as follows:

29 Section 1. Section 101 of the act of May 21, 1943 (P.L.571,

1 No.254), known as The Fourth to Eighth Class County Assessment
2 Law, is amended to read:

3 Section 101. Short Title.--This act shall be known and may
4 be cited as "The [Fourth] Third to [Eight] Eighth Class County
5 Assessment Law."

6 Section 2. Section 102 of the act, amended or added June 30,
7 1969 (P.L.103, No.39) and December 13, 1982 (P.L.1173, No.270),
8 is amended to read:

9 Section 102. Definitions.--The following words and phrases
10 shall for the purpose of this act have the meanings respectively
11 ascribed to them in this section, except where the context
12 clearly indicates a different meaning:

13 "Board" shall mean the board of assessment [appeals]
14 revisions in counties of the third, fourth, fifth, sixth,
15 seventh and eighth classes.

16 "County" shall mean counties of the third, fourth, fifth,
17 sixth, seventh and eighth classes.

18 "Chief Assessor" shall mean the chief assessor appointed by
19 the [board] governing body.

20 "Assistant Assessor" shall mean such assistant assessors as
21 appointed by the [board] governing body to assist the chief
22 assessor or the board.

23 "Assessor" shall mean the assessor elected in each borough,
24 town and township, and each ward of each city, borough or town,
25 including the assistant assessor, if any, in first class
26 townships within the boundaries of a county affected by this
27 act.

28 "Base year" shall mean the year upon which real property
29 market values are based for the most recent county-wide revision
30 of assessment of real property or other prior year upon which

1 the market value of all real property of the county is based.
2 Real property market values shall be equalized within the county
3 and any changes by the [board] governing body shall be expressed
4 in terms of such base year values.

5 "Coefficient of dispersion" shall mean the measure of the
6 accuracy of assessed values to true values. The term is a
7 measure of the average assessment error around the common level
8 ratio as last determined by the State Tax Equalization Board
9 pursuant to the act of June 27, 1947 (P.L.1046, No.447),
10 referred to as the State Tax Equalization Board Law.

11 "Common level ratio" shall mean the ratio of assessed value
12 to current market value used generally in the county as last
13 determined by the State Tax Equalization Board pursuant to the
14 act of June 27, 1947 (P.L.1046, No.447), referred to as the
15 State Tax Equalization Board Law.

16 ["County commissioners" shall mean the board of county
17 commissioners or other similar body in home rule charter
18 counties.]

19 "Decision" shall mean a final and formal written adjudication
20 of an assessment appeal rendered by the board.

21 "Determination" shall mean the final action taken by a chief
22 assessor, a designee, a board or a panel of a board upon a
23 request for an assessment revision pursuant to an informal
24 review process.

25 "Established predetermined ratio" shall mean the ratio of
26 assessed value to market value established by the [board of
27 county commissioners] governing body and uniformly applied in
28 determining assessed value in any year.

29 "Governing body" shall mean the board of county commissioners
30 in a county of the third, fourth, fifth, sixth, seventh or

1 eighth class; the legislative policy-making body, county
2 executive or other individual or entity, as appropriate in
3 accordance with the terms and conditions expressed in the home
4 rule charter of each county with a charter; or other
5 individuals, such as the chief assessor, who perform a
6 particular function, mandated by law, for the county on the
7 effective date of this amendment.

8 "Political subdivision" shall mean any county, city, borough,
9 incorporated town, township, school district, vocational school
10 district, county institution district, and home rule
11 municipalities which have adopted a charter under the act of
12 April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter
13 and Optional Plans Law."

14 "Report" shall mean a letter, memorandum, or other similar
15 writing.

16 "Spot reassessment" shall mean the reassessment of property
17 which is not conducted as part of a county-wide review of
18 assessments and which creates, sustains or increases
19 disproportionality among properties' assessed values.

20 "STEB" shall mean the State Tax Equalization Board,
21 established under the act of June 27, 1947 (P.L.1046, No.447),
22 referred to as the State Tax Equalization Board Law.

23 Section 3. Section 103 of the act is amended to read:

24 Section 103. Application of Act.--This act shall apply in
25 all counties of the third, fourth, fifth, sixth, seventh and
26 eighth classes of the Commonwealth.

27 When the valuations and assessments as provided by this act
28 have been made, all taxation for county, borough, town,
29 township, school purposes, (except in cities), county
30 institution district and poor purposes, within the limits of

1 such counties affected by this act shall be based upon such
2 valuations.

3 Section 4. Section 202(a)(10) of the act, amended September
4 18, 1961 (P.L.1463, No.616), is amended to read:

5 Section 202. Exemptions from Taxation.--(a) The following
6 property shall be exempt from all county, borough, town,
7 township, road, poor, county institution district and school
8 (except in cities) tax, to wit:

9 * * *

10 (10) All playgrounds with the equipments and grounds thereto
11 annexed necessary for the occupancy and enjoyment of the same,
12 founded, endowed or maintained by public or private charity
13 which apply their revenue to the support and repair of such
14 playgrounds and to increase the efficiency and facilities
15 thereof, either in ground or buildings, or otherwise, and for no
16 other purpose, and owned, leased, possessed or controlled by
17 public school boards or properly organized and duly constituted
18 playground associations, and approved and accepted by the board
19 [of assessment and revision of taxes] of the county in which
20 said playgrounds are situated as such playgrounds, a school
21 board may, by resolution, agree to pay for grading, paving,
22 macadamizing, maintenance or improvement of streets or roads
23 abutting land owned by the school district.

24 * * *

25 Section 5. The heading of Article III of the act is amended
26 to read:

27 ARTICLE III
28 BOARD OF ASSESSMENT [AND REVISION
29 OF TAXES] REVISIONS

30 Section 6. Section 301 of the act is repealed.

1 Section 7. The act is amended by adding a section to read:

2 Section 301.1. Creation and Membership of the Board.--The
3 governing body shall appoint a board of assessment revisions.
4 The board shall consist of three, five or seven members. A
5 person appointed to the board shall be over the age of twenty-
6 one years and a resident of the county for at least one year
7 prior to appointment. A majority of the board shall have
8 knowledge of real property values within the county.

9 Section 8. Section 302 of the act is repealed.

10 Section 9. The act is amended by adding a section to read:

11 Section 302.1. Term of Office.--(a) The term of office of
12 each member of a three-member board shall be three years and
13 shall be so fixed that the term of office of one member shall
14 expire each year.

15 (b) The term of office of each member of a five-member board
16 shall be three years and shall be so fixed that the term of
17 office of no more than two members shall expire each year. Upon
18 the initial appointment of the members of a five-member board,
19 two members shall be appointed for a one-year term, one member
20 shall be appointed for a two-year term and two members shall be
21 appointed for a three-year term.

22 (c) The term of office of a seven-member board shall be
23 three years and shall be so fixed that the term of office of no
24 more than three members shall expire each year. Upon initial
25 appointment of the members of a seven-member board, three
26 members shall be appointed for a one-year term, two members
27 shall be appointed for a two-year term, and two members shall be
28 appointed for a three-year term.

29 Section 10. Section 303 of the act is repealed.

30 Section 11. The act is amended by adding a section to read:

1 Section 303.1. Vacancies.--The board shall give written
2 notice to the governing body that a vacancy exists on the board
3 within fifteen days of the occurrence of the vacancy. The
4 governing body shall fill the vacancy within thirty days of
5 receipt of the notice. A person appointed to fill a vacancy
6 shall possess the qualifications set forth in section 301.1 and
7 shall continue to be a member of the board until the expiration
8 of the term for which the vacancy occurred.

9 Section 12. Section 304 of the act is repealed.

10 Section 13. The act is amended by adding a section to read:

11 Section 304.1. Incompatible Offices.--A member of the board
12 shall not hold an elected or appointed public office in a
13 political subdivision if the tax assessments in the political
14 subdivision are subject to review or determination by the board.
15 This section does not apply to a member of a separate and
16 distinct tax assessment appeal or revision board prior to the
17 effective date of this section.

18 Section 14. Section 305 of the act is repealed.

19 Section 15. The act is amended by adding a section to read:

20 Section 305.1. Removal of Members.--A member of the board
21 may be removed by a majority vote of the governing body for
22 reasons of malfeasance, misfeasance or nonfeasance in office or
23 for just cause. Proceedings pertinent to removal of members of
24 the board shall conform with all relevant aspects of Title 2 of
25 the Pennsylvania Consolidated Statutes (relating to
26 administrative law and procedure).

27 Section 16. Section 306 of the act is repealed.

28 Section 17. The act is amended by adding a section to read:

29 Section 306.1. Organization and Quorum of the Board.--The
30 board shall organize annually during the first week of February,

1 electing from its membership for a term of one year a chairman,
2 vice-chairman, and secretary. An officer may be elected to
3 successive terms. The board shall not conduct any business,
4 hearing or proceeding unless a majority of the board is present.
5 Nothing in this section shall prevent a panel of the board from
6 conducting an informal review pursuant to section 713.

7 Section 18. Section 307 of the act is repealed.

8 Section 19. The act is amended by adding sections to read:

9 Section 307.1. Notice and Recording.--Notice of the decision
10 or determination shall be provided to the taxpayer in accordance
11 with Article VII and shall be duly recorded on the assessment
12 file of the taxpayer.

13 Section 308. Rules and Regulations.--The board may make,
14 amend, alter and rescind rules or regulations for its own
15 governance and for the conduct of its business and proceedings.
16 The rules and regulations shall be in writing and shall be made
17 available to any taxpayer upon request at the reasonable expense
18 of the taxpayer.

19 Section 309. Legal Counsel.--The board shall appoint an
20 attorney, who is not a solicitor or an assistant solicitor of
21 the county, to serve as independent legal counsel. The board
22 shall define the duties and establish the compensation of the
23 legal counsel. Legal counsel shall provide legal advice and
24 counsel on all matters, including, but not limited to, the
25 conduct of business, proceedings and hearings of the board, and
26 shall represent the board at judicial and quasi-judicial
27 proceedings in which the board is named as a party.

28 Section 310. Compensation.--Compensation of members of the
29 board shall be set annually by the salary board of the county or
30 by the governing body if no salary board exists.

1 Section 311. Function of the Board.--The board shall make
2 determinations and render decisions in accordance with the
3 provisions of this act.

4 Section 20. The act is amended by adding an article to read:

5 ARTICLE III-A

6 RESPONSIBILITIES OF GOVERNING BODY

7 Section 301-A. Powers and Duties of the Governing Body.--The
8 governing body shall have the power, and it shall be its duty,
9 to:

10 (1) Appoint a chief county assessor and the assistant
11 assessors, clerks and other employees deemed necessary.

12 (2) Enforce the rules and regulations adopted by STEB
13 relating to assessment.

14 (3) Appoint a board of assessment revisions to hear and
15 determine appeals, as provided in Article III, from the
16 valuations fixed by the assessor, or revised by the board as the
17 case may be.

18 (4) Establish, within the limits of this act, the form of
19 the assessment roll and the order of listing of persons and
20 property in such assessment roll and in the tax duplicates
21 prepared from such roll.

22 (5) Review and approve annually the estimates of expenses to
23 be incurred by the assessor, his staff, or the board incidental
24 to the implementation of the provisions of this act.

25 (6) Examine and revise the assessments and valuations as
26 hereinafter provided.

27 (7) Establish a permanent system of records consisting of
28 tax maps, property record cards and property owner's index, as
29 hereinafter provided, and such additional maps, materials and
30 manuals as it shall deem necessary. This may be maintained by

1 electronic means.

2 Section 302-A. Counsel Duties.--The county solicitor shall
3 advise the governing body, from time to time, regarding its
4 powers and duties and the rights of citizens of the county and
5 concerning the best methods of legal procedure for carrying out
6 the various provisions of this act, and shall appear for and
7 represent the governing body with respect to all matters related
8 to this act and with respect to all decisions or orders from
9 courts of competent jurisdiction.

10 Section 303-A. Permanent Records System.--(a) The governing
11 body shall establish and maintain, through its chief assessor
12 and staff, a permanent records system consisting of:

13 (1) Either tax maps of the entire county drawn to scale or
14 aerial maps, which maps shall indicate all property and lot
15 lines, set forth dimensions or areas, indicate whether the land
16 is improved, and identify the respective parcels or lots by a
17 system of numbers or symbols and numbers whereby the ownership
18 of such parcels and lots can be ascertained by reference to the
19 property record cards and property owner's index.

20 (2) Property record cards arranged geographically according
21 to the location of property on the tax maps. The cards shall set
22 forth the location and description of the parcel, the acreage or
23 dimensions, description of any improvements, the owner's name
24 and address, date of acquisition, the purchase price set forth
25 in the deed of acquisition, the assessed valuation, and the
26 identifying number or symbol and number shown on the tax map.

27 (3) Property owner's index consisting of an alphabetical
28 listing of all property owners, setting forth brief descriptions
29 of each parcel or lot owned and cross-indexed with the property
30 record cards and the tax map.

1 (b) The governing body may enter into contracts necessary to
2 establish the permanent records system or may, through its chief
3 assessor and staff or any other county employes, prepare and
4 complete the system.

5 (c) A political subdivision may file a petition for mandamus
6 against a governing body, if the governing body has failed or
7 neglected to comply with the provisions of this act and its
8 amendments, or has failed, or neglected to take steps to
9 effectuate compliance. The court is authorized to retain
10 jurisdiction and control over such action until compliance with
11 this act has been concluded.

12 Section 21. Section 401 of the act, amended June 30, 1969
13 (P.L.103, No.39), is amended to read:

14 Section 401. Chief Assessor; Appointment[; Compensation].--
15 In each county there shall be a chief assessor appointed by the
16 [board] governing body to serve at the pleasure of said [board]
17 governing body and until his successor is appointed and
18 qualified. [The chief assessor shall receive compensation either
19 monthly or semi-monthly, as other county employes are paid, at
20 such rate as shall be determined by the board.] Any person
21 appointed as chief assessor or assessor shall meet the
22 requirements of the act of December 17, 1986 (P.L.1675, No.192),
23 known as the "Assessors Certification Act."

24 Section 22. Section 402 of the act is amended to read:

25 Section 402. Assistant Assessors and Other Employes;
26 Appointment[; Compensation].--The [board] governing body shall,
27 within the appropriation made therefor, appoint such assistant
28 assessors, clerks and other employes as may be necessary in
29 carrying out the duties imposed by this act[, who shall receive
30 such compensation as may be determined by the board].

1 Section 23. Section 403 of the act, amended January 18, 1952
2 (1951 P.L.2094, No.594), is amended to read:

3 Section 403. Duties of Chief Assessor.--It shall be the duty
4 of the chief assessor to:

5 (1) [Advise the board in the preparation of the rules and
6 regulations as provided by this act;] Provide the board and
7 governing body with all applicable STEB rules and regulations
8 relating to the standards and procedures of the assessment
9 process.

10 (2) Prepare or cause to be prepared the uniform permanent
11 records system and such other maps, plans, surveys and records
12 as may be deemed necessary to secure a proper and equitable
13 assessment.

14 (3) Prepare an assessment roll in the form prescribed by the
15 [board;] governing body.

16 (4) Supervise and direct the activities of the assistant
17 assessors and other employes, subject to regulations prescribed
18 by the [board;] governing body.

19 (5) [Keep minutes of the meetings of the board;

20 (6)] Perform all duties imposed upon the chief assessor by
21 this act.

22 Section 24. Sections 404 and 405 of the act are amended to
23 read:

24 Section 404. Duties of Assistant Assessors and Other
25 Employes.--The assistant assessors and other employes shall,
26 under the supervision of the chief assessor, perform such duties
27 as may be assigned to them by the chief assessor or by the
28 [board] governing body.

29 Section 405. Oath of Office.--The chief assessor, before
30 assuming his office, shall take and subscribe the following oath

1 or affirmation, which shall be recorded in the minutes of the
2 [board] governing body:

3 "I do (swear or affirm) that
4 I will faithfully and to the best of my knowledge and ability
5 faithfully perform the duties of chief assessor for the county
6 of".

7 Section 25. Section 502 of the act, amended July 17, 1953
8 (P.L.464, No.113) and June 30, 1969 (P.L.103, No.39), is amended
9 to read:

10 Section 502. Oath of Assessor.--Before entering on the
11 duties of his office, each assessor shall take and subscribe the
12 following oath or affirmation:

13 "I,, do hereby (swear or affirm) that I will,
14 as assessor for (ward, borough, town or township),
15 use my utmost diligence to discover and ascertain and will
16 report to the chief assessor all persons and property made
17 taxable by law, in accordance with the law and all rules and
18 regulations of the [Board of Assessment Appeals] board made
19 pursuant thereto, and will perform to the best of my ability the
20 duties imposed upon me by law and keep faith with trust reposed
21 in me by the citizens of the community I serve."

22 A copy of the oath of assessor, duly attested by an officer
23 empowered to administer oaths, shall be filed by the assessor
24 with the [board] governing body. For the purpose of this
25 section, the chief assessor, the [board] governing body or any
26 member thereof shall be competent to administer the oath or
27 affirmation.

28 Section 26. Section 503 of the act is amended to read:

29 Section 503. Vacancies in the Office of Assessor.--Whenever
30 any assessor shall fail to take and subscribe the oath required,

1 or to file the same in the office of the [board] governing body
2 prior to the first day of February succeeding election to the
3 office of assessor, the office shall be vacant. Where a vacancy
4 in the office of assessor shall occur by reason of the death,
5 resignation, disqualification or failure to qualify of the duly
6 elected assessor, or where the voters fail to elect an assessor,
7 the [board] governing body shall appoint an assessor to fill
8 such vacancy for the unexpired term.

9 Section 27. Sections 504 and 506 of the act, amended January
10 18, 1952 (1951 P.L.2138, No.606), are amended to read:

11 Section 504. Penalty on Assessor for Failure to Perform
12 Duty.--[(a)] If any assessor knowingly and intentionally omits,
13 neglects or refuses to comply with any order or warrant issued
14 to him in conformity with law, or neglects or refuses to obey
15 any valid rule or regulation of the governing body or the board,
16 or neglects or refuses to secure any information or data
17 necessary for assessment purposes reasonably and properly
18 requested by the chief assessor, he shall be guilty of a
19 misdemeanor in office, and on conviction thereof shall be fined
20 not more than two hundred dollars, and shall be removed from
21 office.

22 Section 506. Duties of Assessor.--It shall be the duty of
23 each assessor to gather and report to the chief assessor all
24 data and information necessary to assess, rate and value all
25 subjects or objects of local taxation within the respective
26 ward, borough, town or township of which he is assessor, whether
27 for county, city, borough, town, township, school, poor or
28 institution district purposes in accordance with the law and all
29 lawful regulations prescribed by the [board] governing body.

30 Section 28. The act is amended by adding a section to read:

1 Section 507. Interpreters.--The governing body may appoint
2 interpreters to assist an assessor and shall accompany the
3 assessor in the performance of his duties. Such interpreters
4 shall, on behalf of such assessor, and under his direction and
5 control, administer oaths and interrogate a taxable who does not
6 understand or speak fluent English, concerning name, occupation,
7 residence and property of said taxable. The number of
8 interpreters appointed shall be within the discretion of the
9 governing body, which shall fix the compensation for the office
10 of interpreter.

11 Section 29. Sections 601 and 602 of the act, amended
12 December 13, 1982 (P.L.1173, No.270), are amended to read:

13 Section 601. Preparation of Assessment Roll.--Annually, on
14 or before the [first] fifteenth day of [July] June, the chief
15 assessor shall[, from the returns made by the local assessors,]
16 prepare and submit to the [board] governing body, in the form
17 prescribed by the [board] governing body, an assessment roll or
18 list of persons and property subject to local taxation, together
19 with the actual value placed upon each person, each parcel or
20 tract of real property and the personal property of each person
21 by the assessor, and shall make and have supervision of listing
22 and valuation of property excluded or exempted from taxation.
23 The chief assessor shall, at the same time, prepare and submit a
24 list of all property exempted by law from taxation. The making
25 of triennial assessments as provided by existing law is hereby
26 abolished.

27 Section 602. Valuation of Persons and Property.--(a) It
28 shall be the duty of the chief assessor to rate and value all
29 subjects and objects of local taxation, whether for county,
30 township, town, school (except in cities), county institution

1 district, poor or borough purposes, according to the actual
2 value thereof, and in the case of subjects and objects of local
3 taxation other than real property at such rates and prices for
4 which the same would separately bona fide sell. After there has
5 been established and completed for the entire county the
6 permanent system of records consisting of tax maps, property
7 record cards and property owners' index, as required by section
8 [three hundred six of the act herein amended] 303-A, real
9 property located in a county of the third, fourth, fifth, sixth,
10 seventh or eighth class shall be assessed at a value based upon
11 an established predetermined ratio, of which proper notice shall
12 be given, not exceeding [seventy-five per centum (75%)] one
13 hundred per centum (100%) of actual value. Such ratio shall be
14 established and determined by the [board of county
15 commissioners] governing body. In arriving at actual value the
16 county may utilize the current market value or it may adopt a
17 base year market value. In arriving at such value, the price at
18 which any property may actually have been sold either in the
19 base year or in the current taxable year shall be considered,
20 but shall not be controlling. Instead, such selling price
21 estimated or actual shall be subject to revision by increase or
22 decrease to accomplish equalization with other similar property
23 within the county. In arriving at the actual value, all three
24 methods, namely, cost (reproduction or replacement, as
25 applicable, less depreciation and all forms of obsolescence),
26 comparable sales and income approaches, must be considered in
27 conjunction with one another. After the completion of the
28 permanent system of records for the county, when valuing real
29 property, the chief assessor shall also take into consideration
30 the actual value of such property as indicated by the use of the

1 permanent system of records, cost charts and land values applied
2 on the basis of zones and districts as well as the general
3 adherence to the established predetermined ratio.

4 (b) After any county has established and completed, for the
5 entire county, the permanent system of records consisting of tax
6 maps, property record cards and property owner's index as
7 required by section [306] 303-A of this act, and has made its
8 first county assessment of real property or subsequently makes a
9 county-wide revision of assessment of real property under that
10 system and at values based upon an established predetermined
11 ratio as required by this section or when a county changes its
12 established predetermined ratio, each political subdivision,
13 which hereafter for the first time levies its real estate taxes
14 on that first or revised assessment or valuation, shall, for
15 that first year, reduce its tax rate, if necessary, for the
16 purpose of having the total amount of taxes levied for that year
17 against the real properties contained in the duplicate for the
18 preceding year, equal, in the case of a school district, not
19 more than one hundred and ten per centum (110%), and in the case
20 of any other taxing district, not more than one hundred and five
21 per centum of the total amount it levied on such properties the
22 preceding year, notwithstanding the increased valuations of such
23 properties under the new assessment system. For the purpose of
24 determining the total amount of taxes to be levied for said
25 first year, the amount to be levied on newly constructed
26 buildings or structures or on increased valuations based on new
27 improvements made to existing houses need not be considered. The
28 tax rate shall be fixed for that year at a figure which will
29 accomplish this purpose. With the approval of the court of
30 common pleas, upon good cause shown, any such political

1 subdivision may increase the tax rate herein prescribed,
2 notwithstanding the provisions of this subsection. No political
3 subdivision shall levy real estate taxes on a county-wide
4 revised assessment until it has been completed for the entire
5 county.

6 (b.1) The county may not engage in the practice of spot
7 reassessment. If the county does engage in the practice of spot
8 reassessment, the property owner may appeal the assessment to
9 the board or to the court as set forth in Article VII. Upon a
10 finding by the board or an adjudication by the court that the
11 property owner has been subjected to a spot reassessment, the
12 property owner shall be entitled to a refund of tax paid
13 pursuant to the spot reassessment and interest on the tax in
14 accordance with section 806.1 of the act of April 9, 1929
15 (P.L.343, No.176), known as "The Fiscal Code."

16 (c) Whenever any county makes its first county assessments
17 for taxation purposes in the entire county from valuations made
18 with the use of the permanent system of records, consisting of
19 tax maps, property record cards and property owner's index, as
20 required by section [306 of the act herein amended] 303-A, and
21 such assessments or valuations are sufficiently completed so
22 that, on or before August 1st in the year 1960, notice has been
23 given in the manner provided by the act herein amended to each
24 owner of property whose valuation or assessment has been changed
25 from the valuation or assessment of the previous year, every
26 taxing body or taxing district in the county which uses county
27 assessments for taxation purposes shall levy its taxes for that
28 year on the new assessments and not on the assessments made for
29 the previous year, and, where necessary, shall amend and revise
30 any levy previously made for that year in order to comply with

1 this provision, notwithstanding any other provisions of law
2 requiring tax levies to be made at certain prescribed times.

3 (d) Whenever any county of the eighth class makes its first
4 county assessments for taxation purposes in the entire county
5 from valuations made with the use of the permanent system of
6 records, consisting of tax maps, property record cards and
7 property owner's index, as required by section [306 of the act
8 herein amended] 303-A, and such assessments or valuations are
9 sufficiently completed so that on or before April 15th in the
10 year 1960 all appeals of assessments will have been heard as
11 provided in [section 702.1] Article VII and all decisions
12 rendered by the board, every taxing body or taxing district in
13 the county which uses county assessments for taxation purposes
14 may levy its taxes for that year on the new assessments and not
15 on the assessments made for the previous year and where
16 necessary may amend and revise any levy previously made for that
17 year in order to comply with this provision notwithstanding any
18 other provisions of law requiring tax levies to be made at
19 certain prescribed times.

20 Section 30. Section 602.1 of the act, amended July 31, 1968
21 (P.L.1033, No.313), is amended to read:

22 Section 602.1. Changes in Valuation.--The [board may change]
23 governing body may determine the fair market value upon which to
24 base the assessed valuation on real property when (i) a parcel
25 of land is divided and conveyed away in smaller parcels or
26 parcels of land are combined and conveyed away in a larger
27 parcel, or (ii) when the economy of the county or any portion
28 thereof has depreciated or appreciated to such extent that real
29 estate values generally in that area are affected, or (iii) when
30 corrections of mathematical and clerical errors are necessary

1 and [(iii)] (iv) when improvements are made to real property or
2 existing improvements are removed from real property or are
3 destroyed.

4 The painting of a building or the normal regular repairs to a
5 building [aggregating one thousand dollars (\$1000) or less in
6 value annually] shall not be deemed cause for a change in
7 valuation.

8 Section 31. Section 602.2 of the act, amended July 31, 1968
9 (P.L.1034, No.314), is amended to read:

10 Section 602.2. Abstracts of Building Permits and Information
11 on Improvements to be Furnished [Board] Chief Assessor.--(a)
12 The office issuing building permits in every political
13 subdivision of each county shall keep a daily record, separate
14 and apart from all other records, of every building permit
15 issued, which shall set forth the following information: the
16 date of issuance, the names and addresses of the persons owning
17 and a description sufficient to identify the property for which
18 the permit was issued, the nature of the improvements and the
19 amount in dollars in which issued. On or before the first Monday
20 of each month, such office shall file the daily record in the
21 office of the [board] chief assessor of the county in which it
22 is located, together with a certificate of the head of such
23 office that its contents are correct. Such office may charge and
24 collect from each person to whom a building permit is issued a
25 sum of not more than one dollar (\$1.00) which shall be in full
26 compensation for its services under the provisions of this act.

27 (b) Whenever any person makes improvements other than
28 painting of or normal regular repairs to a building aggregating
29 one thousand dollars (\$1000) or less in value annually to any
30 real property in any political subdivision in the county and he

1 is not required to obtain a building permit therefor by any
2 political subdivision within thirty days of commencing the
3 improvements, he shall furnish the following information to the
4 [board] chief assessor: the name and address of the person
5 owning and a description sufficient to identify the property
6 involved, the nature of the improvements made or to be made and
7 the amount in dollars of the value of the improvements.

8 Any person who wilfully fails to comply with the provisions
9 of this subsection, or who in furnishing such information
10 wilfully falsifies the same, shall, upon conviction thereof in a
11 summary proceeding, be sentenced to pay a fine of not more than
12 fifty dollars (\$50.00).

13 (c) [At] Except in counties of the third class, at least
14 once every three months, the [board] chief assessor shall
15 forward copies of such improvement records to the assessors of
16 the political subdivision in which such improvements are made or
17 contemplated. The assessors shall visit the site of the
18 improvements and secure any information the [board] chief
19 assessor requests, which may include the description and
20 measurements, type of construction, degree of completion, cost
21 and probable value of the improvements.

22 Section 32. Section 602.3 of the act, added September 23,
23 1961 (P.L.1604, No.678), is amended to read:

24 Section 602.3. Valuation of Mobilehomes or House Trailers.--
25 [It shall be the duty of the several elected and appointed
26 assessors of the political subdivisions to] The chief assessor
27 or local assessors, as the case may be, or their assistants,
28 shall assess, rate and value all mobilehomes and house trailers
29 within their [subdivisions] jurisdiction according to the actual
30 value thereof and prices for which the same would separately

1 bona fide sell. The land upon which such mobilehome or house
2 trailer is located at the time of assessment shall be valued
3 separately and shall not include the value of the house trailer
4 or mobilehome located thereon.

5 Section 33. The act is amended by adding sections to read:

6 Section 602.4. Quality Assessment Targets.--Counties shall
7 be required to meet the following quality assessment targets:

8 (1) Effective immediately, any county with a coefficient of
9 dispersion of fifty per centum (50%) or more for two consecutive
10 years shall be required to conduct and implement a county-wide
11 revaluation of property within three years.

12 (2) Effective the first day of January of the third year
13 after the effective date of this section, any county with a
14 coefficient of dispersion of forty per centum (40%) or more for
15 two consecutive years shall be required to conduct and implement
16 a county-wide revaluation of property within three years.

17 (3) Effective the first day of January of the sixth year
18 after the effective date of this section, any county with a
19 coefficient of dispersion of thirty per centum (30%) or more for
20 two consecutive years shall be required to conduct and implement
21 a county-wide revaluation of property within three years.

22 (4) Effective the first day of January of the ninth year
23 after the effective date of this act, any county with a
24 coefficient of dispersion of twenty-five per centum (25%) or
25 more for two consecutive years shall be required to conduct and
26 implement a county-wide revaluation of property within three
27 years.

28 Section 602.5. Annual Reassessment.--A county shall adopt a
29 methodology by which all properties within a county that has
30 conducted a revaluation under section 602.4 or otherwise are

1 reassessed annually.

2 Section 34. Section 603 of the act is amended to read:

3 Section 603. Form of Assessment Roll.--The [board] governing
4 body shall determine the form of the assessment roll and the
5 order of listing of persons and property in such roll and may
6 provide for the listing in separate books or on separate pages
7 of the same book of real property, personal property and persons
8 subject to taxation. The assessment roll shall in any event
9 show, for each political subdivision,

10 (a) The name and last known address of each person subject
11 to taxation;

12 (b) The valuation of each person's occupation;

13 (c) The name of the last known owner of each parcel or tract
14 of real estate, with his last known address;

15 (d) The location of each parcel or tract of real estate,
16 with a description of such location sufficient to clearly
17 identify it, either by reference to a map by adjoinders; or by
18 metes and bounds from clearly recognizable monuments;

19 (e) The value of each parcel or tract of real property,
20 showing separately the value of the land and the value of any
21 improvements thereon;

22 (f) The name and last known address of each person owning
23 personal property subject to taxation; and

24 (g) The value of personal property of each owner subject to
25 taxation.

26 Section 35. Section 604 of the act, amended January 18, 1952
27 (1951 P.L.2138, No.606), is amended to read:

28 Section 604. Assessment Roll to Be Open for Public
29 Inspection.--The assessment roll shall be open to public
30 inspection at the offices [of the board at the county seat]

1 designated by the governing body, during ordinary business hours
2 of each business day, from the time of completion and delivery
3 to the [board] governing body, to and including the first day of
4 September. Upon receipt of the assessment roll from the chief
5 assessor, the [board] governing body shall give notice by
6 publication in at least one and not more than three newspapers
7 published in the county, that such assessment roll has been
8 completed and the place and times when such roll will be open
9 for inspection[, and shall in the same notice state that any
10 person desiring to appeal from any assessment shall file a
11 statement in writing, designating the assessment appealed from
12 with the board on or before the first day of September].

13 Section 36. Section 605 of the act, amended June 30, 1969
14 (P.L.103, No.39), is amended to read:

15 Section 605. Recorder of Deeds to Furnish Record of
16 Conveyances; Compensation.--It shall be the duty of the recorder
17 of deeds in each county to keep a daily record, separate and
18 apart from all other records, of every deed or conveyance of
19 land in said county entered in his office for recording, which
20 record shall set forth the following information, to wit: The
21 date of the deed or conveyance, the names of the grantor and
22 grantee, the complete post office address of the grantee, the
23 consideration mentioned in the deed, the location of the
24 property as to city, borough, ward, town or township, the
25 acreage of the land conveyed, if mentioned, and if the land
26 conveyed be a lot or lots on a recorded plan, the number or
27 numbers by which the same may be designated on the plan, if
28 mentioned in the deed, and it shall be the further duty of the
29 recorder on or before the first Monday of each month, to file
30 the aforesaid daily record in the office of the [board] chief

1 assessor of the proper county, together with his certificate
2 appended thereto, that such record is correct, and the recorder
3 of deeds shall charge and collect from the person presenting a
4 deed of conveyance for record, the sum of fifteen cents when it
5 contains but one description of land and ten cents for each
6 additional description therein described, which sum shall be in
7 full compensation for his services under this act.

8 Section 37. Section 605.1 of the act, added January 18, 1952
9 (1951 P.L.2138, No.606), is amended to read:

10 Section 605.1. [Grantees of Real Property to Register Deed
11 with Chief Assessor.--It shall be the duty of] Registration of
12 Deeds.--Except for deeds recorded in accordance with this act,
13 every grantee of real property [to] shall register the deed of
14 conveyance in the assessment office of the [chief assessor for
15 the] county in which the land or the greater portion of it in
16 area is situated, within thirty days from the date of
17 conveyance[, unless such deed shall have been previously
18 recorded in the office of the Recorder of Deeds].

19 Any person who wilfully fails to comply with the provisions
20 of this section shall, upon conviction thereof in a summary
21 proceeding, be sentenced to pay a fine of not less than fifty
22 dollars (\$50) and not more than one hundred dollars (\$100).

23 Section 38. Section 605.2 of the act, added September 23,
24 1961 (P.L.1604, No.678), is amended to read:

25 Section 605.2. Report to Assessors of Mobilehomes or House
26 Trailers.--All mobilehome court operators which shall mean every
27 person who leases land to two or more persons for the purpose of
28 allowing such persons to locate thereon a mobilehome or house
29 trailer which is subject to real property taxation shall
30 maintain a record of all such leases which shall be open for

1 inspection at all reasonable times by the [tax assessor of the
2 political subdivision] chief assessor or local assessor, as the
3 case may be or an assistant assessor. As part of such record,
4 the court operator shall note the arrival of each mobilehome or
5 house trailer, the make or manufacturer thereof, the serial
6 number, the number of occupants, their names and ages, and their
7 last prior residence address. Each month the mobilehome court
8 operator shall send a record to the [tax assessor of the
9 political subdivision] county assessment office of the arrivals
10 and departures of mobilehomes or house trailers in his court
11 during the prior month.

12 Section 39. The act is amended by adding a section to read:

13 Section 605.3. Mobilehome Titles of Ownership; Records.--
14 Upon written request by the chief assessor, the Department of
15 Transportation shall provide pertinent information concerning
16 the transfer of titles to a mobilehome and the sales tax paid
17 pursuant to the conveyance of a mobilehome.

18 Section 40. Sections 606 and 607 of the act are amended to
19 read:

20 Section 606. Persons Acquiring Unseated Lands to Furnish
21 Statement to [Board] Governing Body.--It shall be the duty of
22 every person hereafter becoming a holder of unseated lands by
23 gift, grant or other conveyance, to furnish to the [board]
24 governing body a statement signed by such holder or his, her or
25 their agent, containing a description of each tract so acquired,
26 the name of the person or persons to whom the original title
27 from the Commonwealth passed, and the nature, number and date of
28 such original title, together with the date of the conveyance to
29 such holder, and the name of the grantor, within one year from
30 and after such conveyance, and on failure of any holder of

1 unseated lands to comply with the injunctions of this act, it
2 shall be the duty of the [board] governing body to assess on
3 every tract of land respecting which such default shall be made,
4 when discovered, four times the amount of the tax to which such
5 tract or tracts of land would have been otherwise liable, and to
6 enforce the collection thereof in the same manner that taxes due
7 on unseated lands are or may be assessed and collected:

8 Provided, That nothing in this section shall be construed as
9 giving greater validity to unexecuted land warrants than they
10 are now entitled to, nor to the detriment of persons under legal
11 disabilities, provided such person or persons comply with the
12 foregoing requisitions within the time or times limited,
13 respectively, after such disability shall be removed.

14 Section 607. Assessment of Unseated Lands.--All unseated
15 lands within this Commonwealth held by individuals,
16 copartnerships, associations or corporations, either by
17 improvement, warrant, patent or otherwise, shall, for the
18 purpose of raising county rates and levies, be valued and
19 assessed in the same manner as other property.

20 Whenever any tax levy is made upon land as unseated, which
21 the assessors for the same year by error or mistake returned
22 assessed as seated, while the same ought or might legally have
23 been assessed as unseated, such levy shall be deemed valid and
24 regular for all intents and purposes, notwithstanding it differs
25 from the copy of the duplicate furnished by the assessor. All
26 records of the [board] governing body charging lands as unseated
27 with arrears of taxes, shall be evidence of an assessment. No
28 clearing over by mistake shall ever be deemed sufficient to
29 render land seated.

30 Section 41. Section 608 of the act, amended January 18, 1952

1 (1951 P.L.2138, No.606), is amended to read:

2 Section 608. Assessment of Lands Divided by County Lines.--

3 The chief assessor shall on all lands made the assessment in the
4 county in which the mansion house is situated when county lines
5 divide a tract of land. Whenever the dividing line between two
6 counties shall pass through the mansion house of any tract of
7 land, the owner of the land so divided may choose, as the situs
8 of assessment, either of the counties by a written notice of his
9 election to the [commissioners] governing body of both counties.
10 The assessor of the county so chosen shall assess therein all
11 the tract of land. In the event that the owner shall refuse or
12 fail to so choose, then the county in which the larger portion
13 of the mansion house is situated shall have the right of
14 assessment.

15 Section 42. Sections 610 and 616 of the act are amended to
16 read:

17 Section 610. Assessment Where Township Line Passes Through
18 Mansion House.--Whenever the dividing line between any township
19 and city or borough, or between any two townships as now or may
20 be hereafter located, shall pass through the mansion house of
21 any tract of land, the owner of the land so divided may chose as
22 the place of residence of its occupants, either of the townships
23 or the borough by a written notice of his election to the
24 [commissioners] governing body of the county. A choice once so
25 made shall be binding on the owner and occupiers of such mansion
26 house and on future owners thereof. In case of the neglect or
27 refusal of the owner of such land to make an election as
28 aforesaid, the persons occupying said mansion house shall be
29 regarded as residing wholly within the township, and the
30 [elected or appointed assessors of such township] chief assessor

1 or local assessor, as the case may be, or an assistant assessor
2 shall, in such case or when he elects to reside in the township,
3 assess therein such persons and all the tract of land on which
4 such mansion house is erected.

5 Section 616. Separate Assessment of Coal and Surface.--The
6 chief assessor or local assessor, as the case may be, or an
7 assistant assessor shall hereafter assess coal and surface
8 separately in cases where the life tenant of land has not the
9 right to operate the coal underlying said surface.

10 Section 43. The act is amended by adding sections to read:

11 Section 616.1. Return of Timberlands.--The chief assessor or
12 local assessor, as the case may be, or an assistant assessor, in
13 his return of real estate assessments to the governing body of
14 the county, shall include, in the return, the timberland in the
15 county by specifying in separate columns the number of acres
16 each tract contains of cleared land and of timberland.

17 Section 616.2. Assessment of Auxiliary Forest Reserves.--
18 Surface land which has been, since the fifth of June, one
19 thousand nine hundred thirteen, or will be classified and set
20 apart as auxiliary forest reserves, in accordance with law,
21 shall, as long as it remains so classified, be rated for tax
22 assessment purposes at a value of not more than one dollar
23 (\$1.00) per acre. If the surface land is underlaid with coal,
24 iron ore or other valuable minerals, oil or gas, these natural
25 resources shall be separately assessed, and the surface land
26 shall be assessed as if it had not been set aside as auxiliary
27 forest reserves.

28 Upon receipt of the assessment returns, the assessment for
29 lands classified as auxiliary forest reserves shall be reduced
30 by the governing body, in its records, to not more than one

1 dollar (\$1.00) per acre, and the assessment returns shall be
2 preserved, as long as the classification is in accordance with
3 certificates filed with the governing body by the Department of
4 Forests and Waters or the Department of Environmental
5 Protection.

6 Section 44. Section 617.1(b) of the act, amended December
7 15, 1969 (P.L.362, No.158), is amended to read:

8 Section 617.1. Mobilehomes and House Trailers to Be Assessed
9 in Name of Owner.--* * *

10 (b) Each person in whose name a mobilehome or house trailer
11 is assessed, rated or valued as provided in this act, shall be
12 notified in writing by the chief assessor or local assessor, as
13 the case may be, or an assistant assessor that it shall be
14 unlawful for any person to remove the mobilehome or house
15 trailer from the taxing district without first having obtained
16 removal permits from the local tax collector.

17 * * *

18 Section 45. Section 618 of the act is amended to read:

19 Section 618. Assessment of Personal Property.--Personal
20 property subject to taxation for county purposes shall be
21 assessed in the manner provided by existing laws, except that
22 the [county commissioners] governing body shall fix the date as
23 of which the valuation of personal property shall be determined,
24 when and to whom returns of taxable personal property shall be
25 made, and when appeals from such assessments shall be heard in
26 the same manner and with like notice and like periods of time as
27 herein provided for appeals from assessments of real estate. All
28 such personal property assessments shall be entered on the
29 assessment rolls.

30 Section 46. The heading of Article VII of the act is amended

1 and a subdivision heading is added to read:

2 ARTICLE VII

3 [REVISIONS AND APPEALS]

4 REVIEW AND REVISION OF ASSESSMENTS

5 (a) Preliminary Provisions

6 Section 47. Section 701 of the act, amended December 13,
7 1982 (P.L.1173, No.270), is amended to read:

8 Section 701. [Appeal Notices] Preparation of Assessment
9 Lists and Notices.--(a) Upon receipt of the assessment roll
10 from the [assessor] assessment office, or as soon thereafter as
11 possible, the [board] governing body shall examine and inquire
12 whether the assessments and valuations have been made in
13 conformity with the provisions of this act, and shall revise the
14 same, increasing or decreasing the assessments and valuations as
15 in their judgment may seem proper, and shall add thereto such
16 property or subjects of taxation as may have been omitted. The
17 [board] governing body may revise and decrease the assessment
18 and valuation of real property the buildings of which are
19 completely destroyed or razed, taking into account the loss in
20 value of the property for that part of the assessment year
21 subsequent to the destruction. The [board] governing body shall,
22 on or before the [fifteenth] first day of July prepare an
23 assessment roll or list of persons and property subject to local
24 taxation, together with the value placed upon each person and
25 each parcel or tract of real property. The [board] governing
26 body shall at the same time prepare a list of all property
27 exempted by law from taxation. It shall cause to be mailed or
28 delivered to each owner of property or person assessed, and
29 taxing district having an interest therein, the actual value of
30 whose property or personal assessment has been changed from that

1 fixed in the preceding assessment roll as corrected after
2 revision or the value of whose property or personal assessment
3 has not theretofore been separately fixed, or when the
4 established predetermined ratio has been changed within the
5 county, at his last known address, a notice of such change, the
6 amount of the present assessment, valuation and ratio if the
7 property or personal assessment was previously separately
8 assessed and the amount of such new assessment, valuation and
9 ratio. Said notice shall be mailed within five days from the
10 date the [board] governing body made such change or added said
11 property to the roll and shall state that any person aggrieved
12 by such change or by any assessment, and the said taxing
13 districts may [appeal to the board for relief by filing with the
14 board], within [forty] thirty days of the date of such notice,
15 [a statement in writing of such intention to appeal, designating
16 the assessment or assessments by which such person is aggrieved,
17 and the address to which notice of when and where to appear for
18 hearing of the appeal shall be mailed] seek a review and
19 revision of the assessment.

20 (a.1) The [board] governing body is authorized to make
21 additions and revisions to the assessment roll of persons and
22 property subject to local taxation at any time in the year, so
23 long as the notice provisions [of this section] are complied
24 with. All additions and revisions shall be a supplement to the
25 assessment roll for levy and collection of taxes for the tax
26 year for which the assessment roll was originally prepared, in
27 addition to being added to the assessment roll for the following
28 calendar or fiscal tax years.

29 (b) Any person aggrieved by any assessment whether or not
30 the value thereof shall have been changed since the preceding

1 annual assessment, or any taxing district having an interest
2 therein, may [appeal to the board for relief. Any person or such
3 taxing districts desiring to make an appeal shall], on or before
4 the first day of [September, file with the board an appeal,
5 setting forth:

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

8 (2) The address to which the board shall mail notice of when
9 and where to appear for hearing.] August, seek a review and
10 revision of the assessment by notifying the county assessment
11 office in writing pursuant to section 711.

12 (b.1) For the purpose of assessment appeals under this act,
13 the term "person" shall include, in addition to that provided by
14 law, a group of two or more persons acting on behalf of a class
15 of persons similarly situated with regard to the assessment.

16 (c) Notwithstanding any other provisions of this act when
17 any county proposes to institute a county-wide revision of
18 assessments upon real property, the following notice
19 requirements and appeal process shall be followed:

20 (1) All property owners shall be notified by first class
21 mail at their last known address of the value of the new
22 assessment and the value of their old assessment.

23 (2) All property owners shall have the right to [appeal]
24 seek a review and revision of any new assessment value within
25 thirty days [of] after receipt of notice and each notice shall
26 so state.

27 (3) The [board] governing body shall mail all notices on or
28 before the first day of July. The chief assessor, board [at its
29 discretion] or panel of the board may commence with the [hearing
30 of appeals] informal review procedures thirty days following the

1 mailing of the initial notices of reassessment.

2 [(4) The board shall notify each person and each taxing
3 district having an interest therein, who has filed an appeal, of
4 the time and place of hearing on said appeal by depositing such
5 notice in the mail addressed to such person at the address
6 designated in the appeal not later than the twentieth day
7 preceding the day designated in the notice for such appearance.
8 Any person or such taxing district who shall fail to appear for
9 hearing at the time fixed shall be presumed to have abandoned
10 his appeal unless said hearing date is re-scheduled by the
11 mutual consent of the property owner and the board.]

12 (5) On or before the fifteenth day of November, the [board]
13 governing body shall certify to the clerk or secretary of each
14 political subdivision coming within the scope of this act within
15 the county, the value of real property, the value of
16 occupations, and the number of persons subject to personal taxes
17 appearing in the assessment roll and taxable by the respective
18 political subdivisions.

19 [(6) All appeals shall be heard and acted upon by the board
20 by not later than the last day of October.]

21 Section 48. The act is amended by adding sections to read:

22 Section 701.1. Notice for Information by Assessors.--The
23 chief assessor, for assessment purposes, shall give to an owner
24 of real property only one notice by United States Postal Service
25 first class mail, registered mail or certified mail, return
26 receipt requested, postage prepaid. The notice shall require an
27 owner of real property to file a property statement. The
28 statement may include records and information pertaining to sale
29 of ownership interests, partnership interests, stock
30 transactions and income and expense of rental income-producing

1 property. The owner of property shall submit a property
2 statement within forty-five days after the notice of the chief
3 assessor. The notice shall include a statement that compliance
4 with the notice is mandatory by law.

5 The term "rental income-producing property," as used in this
6 section, shall include, but not be limited to, residential
7 rental realty, apartments, rooming houses, commercial rental
8 realty, leased industrial realty, leased land, garages, hotels,
9 motels, inns, bed and breakfast accommodations and similar
10 rental real estate.

11 Section 701.2. Failure to File a Property Statement after
12 Notice.--(a) If an owner fails to respond to the notice of the
13 chief assessor within forty-five days, the chief assessor shall
14 value the property at the amount the chief assessor, from
15 information in his possession or available to him, reasonably
16 determines to be the full and fair value.

17 (b) If an owner has good cause for failing to respond to the
18 notice within the required period of time, the chief assessor
19 may extend the period for an additional forty-five days. No
20 further extension shall be permitted.

21 (c) If an owner disputes the valuation made by the chief
22 assessor, the owner may appeal in accordance with the provisions
23 of this article. A completed property statement shall be filed
24 with the appeal in order for the appeal to be considered valid.

25 Section 701.3. Confidentiality.--Information gained by the
26 chief assessor shall be confidential except for official
27 purposes, and a person or agent divulging such information shall
28 be deemed guilty of a misdemeanor, and upon conviction, be
29 sentenced to pay a fine of not more than five hundred dollars
30 (\$500), or to imprisonment for not more than three years, or

1 both, as the court shall determine.

2 Section 49. Sections 702, 702.1, 703, 703.1, 703.2, 703.3,
3 704, 705 and 706 of the act are repealed.

4 Section 50. Article VII of the act is amended by adding
5 subdivisions to read:

6 (b) Administrative Review

7 Section 711. Informal Review Process.--(a) A taxpayer or
8 taxing district disputing an assessment, change of assessment or
9 reassessment, including matters relevant to tax-exempt real
10 property, whether or not the value of the assessment has been
11 changed since a preceding assessment, shall have the right to
12 appeal the assessment, change of assessment or reassessment in
13 writing to the assessment office.

14 (b) A taxpayer or taxing district choosing to appeal an
15 assessment, change of assessment or reassessment shall notify
16 the county assessment office in writing requesting one of the
17 following options of informal review:

18 (1) Informal meeting between the taxpayer or taxing district
19 and the chief assessor or his designee, for review of the
20 assessment or reassessment in question; or

21 (2) Informal review between the taxpayer or taxing district
22 and the board or, if designated by the board, a panel thereof.

23 (c) The taxpayer or taxing district shall include with the
24 written notice requesting one of the options for informal review
25 the following:

26 (1) The assessment by which the party is aggrieved.

27 (2) The address to which the board must mail notice of the
28 hearing.

29 (d) The chief assessor or the board or panel of the board
30 shall conduct informal review proceedings to insure that all

1 formal appeals to the board, except appeals under section
2 701(a.1), are acted upon by the board by the last day of
3 October.

4 (e) (1) If the option in subsection (b)(1) is selected, the
5 chief assessor may appoint a designee to act for the chief
6 assessor; and any reference in this article to an informal
7 review by the chief assessor shall be deemed to include an
8 informal review by the designee.

9 (2) If the option in subsection (b)(2) is selected, the
10 board, in its discretion, shall determine whether the board or a
11 panel of the board shall conduct the informal review.

12 (f) A taxpayer or taxing district must meet with the chief
13 assessor or the board or a panel of the board for an informal
14 review before the taxpayer or taxing district may seek an appeal
15 under sections 721 through 730 or sections 741 through 749.

16 Section 712. Informal Review by Chief Assessor.--(a) If a
17 taxpayer or taxing district elects to meet informally with the
18 chief assessor, the assessor shall, without limitation or
19 restriction, make available data used to determine the
20 assessment, disclose the methodology applied during the
21 assessment process and make available and provide access to any
22 other information relating to the assessment and the assessment
23 process. A copy of all information made available, including,
24 but not limited to, records, reports and data, shall be
25 furnished by the chief assessor to the taxpayer or taxing
26 district upon request at the expense of the taxpayer.

27 (b) A taxpayer or taxing district may present to the chief
28 assessor information and data relevant to the disputed
29 assessment. Witnesses offering any testimony or evidence
30 relative to an aspect of the value of the real estate subject to

assessment or reassessment shall be required to disclose, under oath, the specific circumstances under which the witness receives compensation for the testimony or evidence.

(c) Within ten days of meeting informally with a taxpayer or taxing district in accordance with this section, the chief assessor shall render a written determination regarding the assessment in dispute and give the affected taxpayer and taxing districts notice by sending each of them a copy of the written determination by first class mail. The chief assessor shall keep a record of the date on which a notice required by this subsection was mailed.

(d) The written determination of the chief assessor shall include, but not be limited to:

(1) The name and addresses of the taxpayer or taxing district which met with the chief assessor for an informal review of a disputed assessment or assessments.

(2) The date on which the informal review meeting took place.

(3) The property involved in the dispute and the assessed values assigned to the property.

(4) The findings and recommendations by the chief assessor.

(5) The date on which the determination was mailed to the taxpayer and taxing districts.

(6) A typewritten acceptance of the determination which, if accepted, is to be returned by the taxpayer and the taxing district within fifteen days of the date on which the determination was mailed to the taxpayer and taxing districts.

(e) If the affected taxpayer and taxing districts sign and make a timely return of the determination indicating their acceptance, the chief assessor shall notify each affected

1 taxpayer and taxing district that the determination has been
2 agreed to and that it shall be binding on them.

3 (f) If the taxpayer or any affected taxing district refuses
4 to accept the chief assessor's determination by failing to
5 return the signed determination pursuant to subsection (e), the
6 chief assessor shall notify the affected taxpayer and taxing
7 district of the failure to reach agreement on acceptance of the
8 determination and shall provide them with information relative
9 to an appeal to the board pursuant to sections 721 through 730.
10 The chief assessor shall keep a record of the date on which a
11 notice required by this subsection was mailed.

12 (g) If there is a failure to reach agreement on the
13 acceptance of a determination after an informal review by the
14 chief assessor, the taxpayer or taxing districts may file a
15 formal assessment appeal with the board. A formal appeal to the
16 board under this subsection must be filed within twenty-one days
17 of the date on which the notice of the failure to accept the
18 determination pursuant to subsection (f) was mailed.

19 (h) Failure by the chief assessor to conduct meetings or
20 mail the required notifications in a timely fashion shall not
21 preclude the disputing taxpayer or taxing district from pursuing
22 further appeals under this article.

23 Section 713. Informal Review by Board.--(a) If a taxpayer
24 or taxing district elects to meet informally with the board or a
25 panel of the board under section 711(b)(2), the board or panel
26 shall, without limitation or restriction, make available data
27 used to determine and review the assessment, disclose the
28 methodology applied during the assessment and review process,
29 and make available and provide access to other information
30 relating to the assessment and the assessment review process. A

copy of the information available under this provision,
including, but not limited to, records, reports and data, shall
be furnished by the board or a panel of the board to the
taxpayer upon request at the expense of the taxpayer.

(b) A taxpayer or taxing district may present to the board
or a panel of the board information, witnesses and data relevant
to the disputed assessment and the assessment review process.

(c) Within ten days of meeting informally with a taxpayer or
taxing district in accordance with this section, the board or
panel of the board shall render a written determination
regarding the assessment in dispute and give the affected
taxpayer and taxing districts notice by sending each of them a
copy of the written determination by first class mail. The board
or panel of the board shall keep a record of the date on which a
notice required by this subsection was mailed.

(d) The written determination of the board or panel of the
board shall include, but need not be limited to:

(1) The names and addresses of the taxpayer or taxing
district which met with the board or panel of the board for an
informal review of a disputed assessment.

(2) The date on which the informal review meeting took
place.

(3) The property involved in the dispute and the assessed
values assigned to the property.

(4) The findings and recommendations by the board or panel
of the board.

(5) The date on which the determination was mailed to the
taxpayer and taxing district.

(6) A typewritten acceptance of the determination which, if
accepted, is to be returned by the taxpayer and the taxing

district within fifteen days of the date on which the
determination was mailed to the taxpayer and taxing district.

(e) If the affected taxpayer and taxing district sign and
make a timely return of the determination indicating their
acceptance, the board or panel of the board shall notify each
affected taxpayer and taxing district that the determination has
been agreed to and that it shall be binding on them.

(f) If the taxpayer or any affected taxing district refuses
to accept the determination of the board or panel of the board
by failing to return the signed determination pursuant to
subsection (e), the board or panel of the board shall notify the
affected taxpayer and taxing district of the failure to reach
agreement on acceptance of the determination and shall provide
them with information relative to an appeal to either the board
pursuant to sections 721 through 730 or to the court pursuant to
sections 741 through 749. The board or panel of the board shall
keep a record of the date on which a notice required by this
subsection was mailed.

(g) If there is a failure to reach agreement on the
acceptance of a determination after an informal review by the
board or panel of the board, the taxpayer or taxing district may
file a formal assessment appeal with the board or, if agreed to
by the taxpayer and each taxing district, to the court of common
pleas. A formal appeal to the board or the court of common pleas
under this section must be filed within twenty-one days of the
date on which the notice of the failure to accept the
determination pursuant to subsection (f) was mailed.

(h) Failure by the board to conduct meetings or mail the
required notifications in a timely fashion shall not preclude
the disputing taxpayer or taxing district from pursuing further

1 appeals under this article.

2 Section 714. Agreement upon Assessment.--Copies of the
3 written determination approved by the taxpayer and taxing
4 district and the appeal withdrawal forms signed by the taxpayer
5 and taxing district shall be maintained by the county assessment
6 office as evidence of the agreement.

7 (c) Appeals to Board

8 Section 721. Conformity with Local Agency Law.--The
9 practice, procedure and judicial review of all appeals filed
10 with the Board of Assessment Revisions shall conform with all
11 relevant aspects of Title 2 of the Pennsylvania Consolidated
12 Statutes (relating to administrative law and procedure).

13 Section 722. Factors in Determinations of the Board.--(a)
14 In an appeal of an assessment the board shall make the following
15 determinations:

16 (1) The market value as of the date such appeal was filed
17 before the board.

18 (2) The common level ratio published by STEB on or before
19 the first day of July of the year prior to the tax year being
20 appealed to the board.

21 (b) The board, after determining the market value of the
22 property, shall then apply the established predetermined ratio
23 to such value unless the common level ratio published by STEB on
24 or before the first day of July of the year prior to the tax
25 year being appealed to the board varies by more than fifteen per
26 centum (15%) from the established predetermined ratio, in which
27 case the board shall apply that same common level ratio to the
28 market value of the property. As an example, in the case of an
29 established predetermined ratio (PDR) of thirty per centum (30%)
30 the following calculations would be made to determine the

1 permissible ratio variance:

2 30% (PDR) x 15% = 4.5%

3 30% (PDR) + 4.5% = 34.5%

4 30% (PDR) - 4.5% = 25.5%

5 (c) When a county has effected a countywide revision of the
6 assessment which was used to develop the common level ratio last
7 determined by STEB the following applies:

8 (1) If a county changes its assessment base by applying a
9 change in the established predetermined ratio, the board shall
10 apply the percentage change between the existing established
11 predetermined ratio and the new established predetermined ratio
12 to the county's common level ratio to establish the certified
13 revised common level ratio for the year in which the assessment
14 was revised.

15 (2) If the county performs a countywide revision of
16 assessments by revaluing the properties and applying an
17 established predetermined ratio, the board shall utilize the
18 established predetermined ratio instead of the common level
19 ratio for the year in which the assessment was revised and until
20 such time as the common level ratio determined by the State Tax
21 Equalization Board reflects the revaluing of properties
22 resulting from the revision of assessments.

23 (d) Nothing herein shall prevent any appellant from
24 appealing a base year valuation without reference to ratio.

25 (e) Persons who have suffered catastrophic losses to their
26 property shall have the right to appeal before the board within
27 the remainder of the county fiscal year in which the
28 catastrophic loss occurred, or within six months of the date on
29 which the catastrophic loss occurred, whichever time period is
30 longer. The board shall reassess the value of the property in

the following manner: the value of the property before the catastrophic loss, based on the percentage of the taxable year for which the property stood at its former value, shall be added to the value of the property after the catastrophic loss, based on the percentage of the taxable year for which the property stood at its reduced value. Property improvements made subsequent to the catastrophic loss in the same tax year shall not be included in the reassessment described in this subsection for that tax year. Any adjustments in assessment under this subsection:

(1) shall be reflected by the appropriate taxing districts in the form of a credit for the succeeding tax year; or

(2) upon application by the property owner to the appropriate taxing districts, shall result in a refund being paid to the property owner at the time of issuance of the tax notice for the next succeeding tax year by the respective taxing districts. A reduction in assessed value for catastrophic loss due to inclusion or proposed inclusion as residential property on either the National Priority List under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767), as amended, or the State Priority List under the act of October 18, 1988 (P.L.756, No.108), known as the "Hazardous Sites Cleanup Act," shall be in effect until remediation is completed.

(f) As used in this section, "catastrophic loss" means a loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of the real property and which exceed fifty per centum (50%) of the market value of the real property prior to the loss. The phrase "catastrophic loss" shall also mean any loss which exceeds fifty per centum

(50%) of the market value of the real property prior to the loss incurred by residential property owners who are not deemed responsible parties under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the "Hazardous Sites Cleanup Act" and whose residential property is included or proposed to be included as residential property on:

(1) the National Priority List by the Environmental Protection Agency under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; or

(2) the State Priority List by the Department of Environmental Resources under the "Hazardous Sites Cleanup Act."

(g) Notwithstanding any other law regarding the assessment of real property due to catastrophic loss, the provision of subsections (e) and (f) relating to residential property affected by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the "Hazardous Sites Cleanup Act" shall apply to all counties.

Section 723. Notice and Hearing.--(a) Notice shall be given to the public, the taxpayer, other taxing districts and any other person who has made a timely request for notice. Notices shall be given at the time and in the manner prescribed by the board. If an appeal has been filed, the board shall notify each person and the taxing district having an interest in the appeal of the hearing. Notice shall be effected by mail to the address of the party as designated in the statement of intention to appeal or, if there is no designation, as determined by the board. Notice must be mailed at least fifteen days prior to the date of the hearing.

(b) The board shall meet for the hearing of appeals. All appeals except those brought under section 701(a.1) shall be

1 acted upon by the last day of October.

2 Section 724. Appearances; Required Disclosures.--(a) The
3 parties to a hearing before a board shall be the chief assessor
4 or his designee, the taxpayer, representatives of aggrieved
5 taxing districts and any other persons or organizations
6 permitted by the board to appear. The board may require that all
7 persons who wish to be considered parties enter appearances in
8 writing on forms provided by the board for that purpose.

9 (b) Witnesses providing testimony at a hearing relative to
10 any aspect of the value of the real estate which is the subject
11 of the assessment or reassessment appeal shall be required to
12 disclose, under oath, the specific circumstances under which the
13 witness receives compensation from a party to the hearing for
14 providing the testimony.

15 Section 725. Oaths and Subpoenas.--The chairman of a board
16 shall have power to administer oaths and to issue subpoenas
17 compelling the attendance of witnesses and the production of
18 relevant documents and papers, including witnesses and documents
19 requested by the parties.

20 Section 726. Representation by Counsel.--The parties to an
21 appeal may retain private legal counsel and shall be afforded
22 the opportunity to respond, present evidence and argument and
23 cross-examine adverse witnesses on all relevant issues.

24 Section 727. Rules of Evidence.--Formal rules of evidence
25 shall not apply, but irrelevant, immaterial, or unduly
26 repetitious evidence may be excluded.

27 Section 728. Record of Proceedings.--A board shall keep a
28 stenographic record of the proceedings and a transcript of the
29 proceedings and copies of graphic or written material received
30 in evidence shall be made available to a party at reasonable

1 expense to the party.

2 Section 729. Ex Parte Proceedings.--A board shall not
3 communicate directly or indirectly with a party or the party's
4 representative in connection with an issue involved except upon
5 notice and opportunity for all parties to participate in the
6 communication. A board shall not consider a communication,
7 report, staff memorandum or other material unless all parties
8 are afforded an opportunity to contest the material so
9 considered. A board shall not inspect the property or its
10 surroundings after the commencement of hearings with a party or
11 the party's representative unless all parties are given an
12 opportunity to be present.

13 Section 730. Decision of the Board; Delivery of Decision and
14 Appeal.--(a) A board shall render a written decision within
15 fifteen days after the hearing ends but in no event later than
16 the last day of October.

17 (b) Each decision shall be accompanied by findings of fact,
18 conclusions based on the findings, and the reasons for the
19 conclusions. Reasoning shall contain references to any provision
20 of law or court decision relied on in reaching the conclusion is
21 deemed appropriate in light of the facts found.

22 (c) A copy of a final decision shall be delivered to the
23 taxpayer, the chief assessor, the taxing districts and any other
24 party that has entered an appearance personally or by mail.

25 (d) A taxpayer or taxing district who disagrees with a final
26 written decision of the board shall have the right to appeal the
27 board's decision to the court of common pleas within thirty days
28 after receipt of the decision.

29 (d) Appeals to Courts of Common Pleas

30 Section 741. Proceedings.--An appeal to a court of common

1 pleas shall be conducted as follows:

2 (1) If the appeal is taken on a decision of a board after a
3 formal hearing pursuant to sections 721 through 730, the
4 proceedings on appeal shall be conducted in accordance with 2
5 Pa.C.S. Ch. 7 Subch. B (relating to judicial review of local
6 agency action).

7 (2) If the appeal is taken on a determination made after an
8 informal review by the board or a panel of the board pursuant to
9 section 713, the proceeding on appeal shall be conducted de novo
10 in accordance with the Rules of Civil Procedure that would be
11 applicable if the action was initially commenced in the court of
12 common pleas.

13 Section 742. Factors in Determinations of the Court.--(a)
14 In an appeal of an assessment the court shall make the following
15 determinations:

16 (1) The market value as of the date such appeal was filed
17 before the board of assessment appeals. In the event subsequent
18 years have been made a part of the appeal, the court shall
19 determine the respective market value for each such year.

20 (2) The common level ratio which was applicable in the
21 original appeal to the boards. In the event subsequent years
22 have been made a part of the appeal, the court shall determine
23 the respective common level ratio for each such year published
24 by STEB on or before the first day of July of the year prior to
25 the tax year being appealed.

26 (b) The court, after determining the market value of the
27 property under subsection (a)(1), shall apply the established
28 predetermined ratio to such value unless the corresponding
29 common level ratio determined under subsection (a)(2) varies by
30 more than fifteen per centum (15%) from the established

predetermined ratio, in which case the court shall apply the
respective common level ratio to the corresponding market value
of the property. As an example, in the case of an established
predetermined ratio (PDR) of thirty per centum (30%), the
following calculations would be made to determine the
permissible ratio variance:

$$30\% \text{ (PDR)} \times 15\% = 4.5\%$$

$$30\% \text{ (PDR)} + 4.5\% = 34.5\%$$

$$30\% \text{ (PDR)} - 4.5\% = 25.5\%$$

(c) When a county has effected a countywide revision of the
assessment which was used to develop the common level ratio last
determined by STEB, the following applies:

(1) If a county changes its assessment base by applying a
change in the established predetermined ratio, the court shall
apply the percentage change between the existing established
predetermined ratio and the new established predetermined ratio
to the county's common level ratio to establish the certified
revised common level ratio for the year in which the assessment
was revised.

(2) If the county performs a countywide revision of
assessments by revaluing the properties and applying an
established predetermined ratio, the court shall utilize the
established predetermined ratio instead of the common level
ratio for the year in which the assessment was revised and until
such time as the common level ratio determined by the State Tax
Equalization Board reflects the revaluing of properties
resulting from the revision of assessments.

(d) An appellant may appeal a base year valuation without
reference to ratio.

Section 743. Hearing by Court or Master; Required

1 Disclosures.--(a) (1) The court may proceed as provided for in
2 this section if an appeal is taken pursuant to section 741(2) on
3 a decision made after an informal review.

4 (2) The court may proceed as provided for in this section if
5 an appeal is taken pursuant to section 741(1) on a determination
6 of a board after a formal hearing if the court:

7 (i) finds that the board failed to keep a full and complete
8 record of procedures as required by section 728; and

9 (ii) elects not to remand the proceedings to the board for
10 the purpose of making the record required by section 728.

11 (b) A witness providing testimony before the court or a
12 master relative to an aspect of the value of the real estate
13 subject to assessment or reassessment shall be required to
14 disclose, under oath, the specific circumstances under which the
15 witness receives compensation from a party to these proceedings
16 for the testimony.

17 Section 744. Notice of Master's Hearing.--Written notice of
18 the hearing shall be given to each attorney of record by the
19 master or, if no attorney has appeared of record for a party,
20 notice of the hearing shall be given the party by the master.

21 Section 745. Master's Report.--(a) The master shall file
22 the record and a transcript of the testimony together with the
23 report and recommendation within thirty days after the receipt
24 of the transcript by the master.

25 (b) The master shall immediately send notice of the filing
26 of the report to each party and shall accompany the notice with
27 a copy of the report and recommendation.

28 (c) The master's report shall contain findings of fact,
29 conclusions of law and a recommendation. A transcript of the
30 testimony, and the exhibits, pleadings and other papers in the

1 action shall be attached to the report.

2 (d) The findings of fact shall include a summary of the
3 evidence with appropriate comprehensive discussion.

4 (e) The conclusions of law shall include a discussion of the
5 law and the facts and the legal conclusions reached by the
6 master.

7 (f) The recommendation shall set forth the assessment
8 valuation which the master deems to be both equitable under all
9 factual circumstances and in conformity with all relevant legal
10 principles applicable to the real property of the taxpayer. The
11 master shall attach a proposed decree.

12 Section 746. Exceptions to Master's Report.--(a) Within
13 twenty days after notice of the filing of the master's report
14 has been mailed, exceptions may be filed by any party to the
15 report or any part thereof, to rulings on objections to
16 evidence, to statements or findings of fact, to conclusions of
17 law, or to any other matters occurring during the hearing. Each
18 exception shall set forth a separate objection precisely and
19 without discussion. Matters not covered by exceptions are deemed
20 waived unless, prior to entry of the final decree, leave is
21 granted to file exceptions raising those matters.

22 (b) If no exceptions are filed to the master's report within
23 the twenty-day period, the court shall review the report and if
24 approved shall enter a final decree.

25 (c) If exceptions are filed, the court shall hear argument
26 on the exceptions and enter an appropriate final decree. No
27 motion for post-trial relief may be filed to the final decree.

28 Section 747. Rules of Court.--The court is hereby authorized
29 to make and adopt such rules and practices as may be necessary
30 to carry this act into effect which are consistent with the

Rules of Civil Procedure, and to regulate proceedings before masters, and to fix their fees.

Section 748. Appeals to Supreme or Commonwealth Courts.--The board, or a taxpayer or taxing district who is party to the appeal to the court of common pleas, may appeal from the judgment, order or decree of the court of common pleas in any matter affecting the assessment. The appeal shall not prevent the collection of the taxes upon the assessment fixed or allowed by such judgment, order or decree of the court of common pleas, but in case the same shall be reduced, then the excess shall be returned to the taxpayer who paid it.

Section 749. Appeals by Taxing Districts.--The corporate authorities of a county, borough, town, township or school district which feels aggrieved by an assessment of property or other subject of taxation for its corporate purposes, shall have the right to appeal from an assessment in the same manner, subject to the same procedure and with like effect as if such appeal were taken by the taxpayer. In addition, they may take an appeal from a decision of the board or court of common pleas as though they had been a party to the proceedings before the board or court, even though they were not a party in fact.

(e) Procedures Following Appeals Process

Section 761. Correction of Assessment Roll; Preparation of Duplicates.--(a) When the appeals process has been concluded and a final determination, decision or court order has been entered in each case, the chief assessor shall make changes in the assessment roll required by the final determination. When corrections have been made, the chief assessor shall prepare three copies of the assessment roll. He shall deliver them, on or before the fifteenth day of November, with his certificate

1 that they are a true copy of the original assessment roll, to
2 the following:

3 (1) One copy to the chief clerk of the governing body.

4 (2) One copy of such portion of the roll as contains the
5 assessment of persons or property within each school district to
6 the secretary of the board of school directors of the respective
7 school district.

8 (3) One copy of such portion of the roll as contains the
9 assessment of persons or property within each city accepting the
10 provisions of this act, or borough, town or township, to the
11 respective city clerk, borough secretary, town clerk or
12 secretary or township secretary. All copies of the roll shall,
13 for all purposes, be considered as originals. The copies shall
14 provide space to the right of each assessment for the entry of
15 all taxes which may be levied by the respective political
16 subdivisions. The original assessment roll as corrected after
17 appeals shall be preserved in the office of the chief assessor,
18 or of the governing body, and shall be open to public
19 inspection, subject to regulations the governing body prescribes
20 for the preservation and safekeeping of such roll.

21 (b) On or before the fifteenth day of November, the chief
22 assessor shall certify to the clerk or secretary of each
23 political subdivision which comes within the scope of this act
24 within the county the following:

25 (1) The value of real property.

26 (2) The value of occupations.

27 (3) The number of persons subject to personal taxes who
28 appear in the assessment roll and who are taxable by the
29 respective political subdivisions.

30 Section 762. Notice of Changes Given to Taxing

Authorities.--When the governing body makes a change in the amount of three hundred dollars (\$300) or more or in the assessed value of property is finally fixed in the preceding assessment roll, or fixes valuation or property which has not theretofore been separately fixed, whether the change or new valuation is made before or after an appeal has been heard, the governing body shall give notice of the change or new valuation to the clerk of the city, if it has accepted the provisions of this act, in which the assessed property is located, to the secretary of the school district in which the assessed property is located, and to the secretary of the borough or township in which the assessed property is located.

Section 763. Duplicates for Political Subdivisions Lying in More Than One County; Choice of Assessment Ratio.--Where a political subdivision which uses for taxation purposes the valuations or assessments prepared by the county under the provisions of this act shall lie in more than one county, and the respective counties fix different established predetermined ratios for their assessment of property, the political subdivision may levy its taxes on the ratio to actual value used by any one of such counties, notwithstanding the fact that many of the properties so taxed are located in a county using a different ratio.

In such cases, the counties whose ratio is rejected in preparing copies of that portion of their assessment roll which relate to the political subdivisions to which this section applies, shall set forth the additional information showing the actual valuations of properties upon which their assessment ratio is based. This information shall be contained in the copies certified to the political subdivisions with space to the

1 right of each valuation for the entry of the assessed valuation
2 at the established predetermined ratio used by the political
3 subdivision and for the entry of all taxes which may be levied
4 thereon.

5 Section 764. Errors in Assessments and Refunds.--If through
6 mathematical or clerical error, an assessment is made greater
7 than it should have been, and taxes are paid on such incorrect
8 assessment, the governing body, upon discovering such error and
9 correcting the assessment, shall so inform the appropriate
10 taxing district or districts, which shall make a refund to the
11 taxpayer or taxpayers for a period not in excess of six years
12 from the date of application for refund or discovery of such
13 error by the governing body.

14 Section 765. Payment of Taxes Pending Appeal.--(a) Any
15 appeal shall not prevent the collection of taxes based on the
16 assessment complained of, but in case the same shall be reduced,
17 then the excess shall be returned to the taxpayer or taxpayers
18 who have paid it. The appellant shall pay the amount of the tax
19 alleged to be due by reason of the assessment which is being
20 appealed. Payment in this case shall be made to the tax
21 collector under a protest, in writing, and when the tax is paid
22 over to the taxing district, the tax collector shall notify the
23 taxing district that the payment was made under protest and
24 shall deliver the written protest to the taxing district.
25 Whereupon, the taxing district shall be required to segregate
26 twenty-five per centum (25%) of the amount of the tax paid over
27 and shall deposit the segregated amount in a separate account in
28 the depository in which the funds of the taxing district are
29 deposited. The taxing district may not expend any of the
30 segregated amount unless it first petitions the court, alleging

1 that the segregated amount is unjustly withheld. Thereupon, the
2 court shall have power to order the use by the taxing district
3 of that portion of the segregated amount as shall appear to the
4 court to be reasonably free from dispute, and the remainder of
5 the segregated amount shall be held segregated by the taxing
6 district, pending the final disposition of the appeal. Upon
7 final disposition of the appeal, the amount found to be due the
8 appellant as a refund shall be a legal set-off or credit against
9 future taxes assessed against the appellant by the same taxing
10 district, and where the taxing district alleges that it is
11 unable to thus credit all of the refund in one year, the court,
12 upon application of either party, shall determine over what
13 period of time the refund shall be made, and shall fix the
14 amount of refund which shall be credited in any year or years.
15 This proviso shall be construed to apply to all refunds that are
16 now due or may hereafter become due as the result of appeals
17 from assessments that have not been finally determined or
18 adjusted at the time this act takes effect, regardless whether
19 there has been a payment of any moneys into court or to the tax
20 collector under written protest.

21 (b) If a taxpayer has filed an appeal from an assessment, so
22 long as the appeal is pending before the board or before a court
23 on appeal from the determination of the board, as provided by
24 statute, the appeal will also be taken as an appeal by the
25 taxpayer on the subject property for a valuation for an
26 assessment subsequent to the filing of the appeal with the board
27 and prior to the determination of the appeal by the board or the
28 court. The board shall hold its hearings and make its final
29 determination of the subsequent years in question in the same
30 manner as for the year or years for which the original appeal

1 was filed. This provision shall be applicable to all pending
2 appeals as well as future appeals.

3 Section 51. Section 801 of the act is amended to read:

4 Section 801. The act approved the twenty-second day of May,
5 one thousand nine hundred thirty-three (Pamphlet Laws, eight
6 hundred fifty-three), entitled "An act relating to taxation;
7 designating the subjects, property and persons subject to and
8 exempt from taxation for all local purposes; providing for and
9 regulating the assessment and valuation of persons, property and
10 subjects of taxation for county purposes, and for the use of
11 those municipal and quasi-municipal corporations which levy
12 their taxes on county assessments and valuations; amending,
13 revising and consolidating the law relating thereto; and
14 repealing existing laws," is hereby repealed, in so far as it
15 applies to counties of the third, fourth, fifth, sixth, seventh
16 and eighth classes[, except as to the designation of objects,
17 property and persons subject to and exempt from taxation for
18 city and school purposes in cities, and the assessment and
19 valuation thereof for such purposes].

20 Section 52. This act shall take effect January 1, 1998.