

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 962 Session of
2003

INTRODUCED BY ROBERTS, HORSEY, LEVDANSKY, McCALL, MELIO, MUNDY,
STETLER, THOMAS, TIGUE AND WASHINGTON, MARCH 25, 2003

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 25, 2003

AN ACT

1 Requiring counties to establish assessment guidelines and
2 grading processes; and providing for penalties.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the County
7 Uniform Assessment Guidelines Act.

8 Section 2. Uniform assessment required.

9 Assessments of real estate shall be uniformly performed
10 throughout each county.

11 Section 3. Assessment guidelines and grading process.

12 (a) Establishment.--

13 (1) Each county shall establish uniform reassessment
14 guidelines, procedures, grading processes, rates, systems and
15 methodologies for use throughout the county. The county may
16 have the reassessment guidelines, procedures, grading
17 processes, rates, systems and methodologies prepared by its
18 reassessment contractor for approval by the county.

1 (2) Each time a county undertakes a countywide
2 reassessment, the prior assessment guidelines, procedures,
3 grading processes, rates, systems and methodologies shall be
4 updated, revised or replaced by new assessment guidelines,
5 procedures, grading processes, rates, systems and
6 methodologies.

7 (3) New reassessment guidelines, procedures, grading
8 processes, rates, systems and methodologies shall be in a
9 complete self-contained written narrative format. The
10 narrative shall completely describe the valuation procedures,
11 grading processes, rates, systems and methodologies used by
12 the county or reassessment company.

13 (4) Sixty days prior to the certification of the
14 reassessment of the county by the county commissioners, the
15 county assessment office or the reassessment company shall
16 publish the results of a study to determine the accuracy of
17 the reassessment. This study shall include, but is not
18 limited to, a common level ratio study and co-efficient of
19 dispersion study using the sales data from the year prior to
20 the reassessment. Any study conducted under this section
21 shall be completed using the State Tax Equalization Board
22 procedures and rules. Further studies shall be completed as
23 to types of real estate including residential, commercial and
24 industrial, agricultural and vacant land, with each category
25 further stratified by value. In each category, a co-efficient
26 of dispersion equal to 15% shall be required as the minimum
27 level of overall accuracy for adoption of the reassessment.
28 The accuracy studies shall be made available to the public
29 without charge, upon completion. Copies may be made available at
30 cost.

(b) Filing.--The reassessment guidelines, procedures, grading processes, rates, systems and methodologies shall be kept on file in the county assessment office and at the headquarters of the reassessment contractor, if any, until the next county assessment is certified by the county commissioners.

(c) Availability to the public.--The reassessment guidelines, procedures, grading processes, rates, systems and methodologies shall be made available to the public without charge. Copies shall be made available at cost.

Section 4. Required information.

(a) General rule.--Each reassessment record card shall include the following information:

- (1) The name of the county.
- (2) The name, address and telephone number of the reassessment contractor, if any.
- (3) The name of the county assessment supervisor.
- (4) The name of the certified Pennsylvania evaluator, license number and signature of the person who performed the reassessment and whether the person was employed by the county or the reassessment contractor.
- (5) A complete property description, assessment history, sales history and a complete description of the valuation approaches, methods and calculations used to determine the assessment referencing the procedures shown in section 3(a).

(b) Review and certification.--Each reassessment valuation shall be reviewed and certified at a minimum by a licensed certified Pennsylvania evaluator. In the event that the individual reviewing and placing the final value on a property is a general appraiser or a residential appraiser, that individual shall be equally bound by these standards as well as

1 the Uniform Standards of Professional Appraisal Practice.

2 Section 5. License required.

3 A reassessment or mass appraisal company operating in this
4 Commonwealth shall be required to obtain a license from the
5 State Board of Certified Real Estate Appraisers before
6 conducting business in this Commonwealth.

7 Section 6. Liability.

8 Each county chief assessor, reassessment or mass appraisal
9 company shall be equally responsible and liable for the acts and
10 actions of its employees to fully comply with this act and the
11 Uniform Standards of Professional Appraisal Practice.

12 Section 7. Penalties.

13 (a) Nature of proceedings.--All prosecutions for violations
14 under this act shall be subject to the rules and regulations
15 established by the State Board of Certified Real Estate
16 Appraisers.

17 (b) Schedule of penalties.--The State Board of Certified
18 Real Estate Appraisers shall prepare a schedule of penalties,
19 including license revocation, for failing to comply with this
20 act and shall, within three months of the effective date of this
21 act, publish the schedule in the Pennsylvania Bulletin.

22 Section 8. Effective date.

23 This act shall take effect in 60 days.