

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2007 Session of  
2005

INTRODUCED BY WILT, ARMSTRONG, BENNINGHOFF, BOYD, CALTAGIRONE,  
CAPPELLI, CREIGHTON, DENLINGER, FABRIZIO, GINGRICH, KAUFFMAN,  
LEH, MUSTIO, REICHLEY, ROHRER, SATHER AND R. STEVENSON,  
SEPTEMBER 28, 2005

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 28, 2005

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," further providing for appeals by municipalities.

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

25 Section 1. Section 706 of the act of May 21, 1943 (P.L.571,  
26 No.254), known as The Fourth to Eighth Class County Assessment  
27 Law, repealed in part June 3, 1971 (P.L.118, No.6), is amended

1 to read:

2 Section 706. Appeals by Municipalities.--The corporate  
3 authorities of any county, borough, town, township or school  
4 district, which may feel aggrieved by any assessment of any  
5 property or other subject of taxation for its corporate  
6 purposes, shall have the right to appeal therefrom in the same  
7 manner, subject to the same procedure and with like effect as if  
8 such appeal were taken by a taxable with respect to his  
9 assessment, after filing an appraisal report of a State-licensed  
10 appraiser justifying the grounds for appeal, and in addition may  
11 take an appeal from any decision of the board or court of common  
12 pleas as though it had been a party to the proceedings before  
13 such board or court, even though it was not such a party in  
14 fact[.] after filing an appraisal report of a State-licensed  
15 appraiser justifying the grounds for appeal.

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