

THIRD CLASS COUNTY ASSESSMENT BOARD LAW - AMEND DATE OF APPEAL  
Act of Jul. 2, 1996, P.L. 498, No. 83 Cl. 53  
Session of 1996  
No. 1996-83

HB 1346

AN ACT

Amending the act of June 26, 1931 (P.L.1379, No.348), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," changing the date of appeal.

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

Section 1. Section 8(a) and (c) of the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, amended July 19, 1991 (P.L.91, No.21), are amended to read:

Section 8. (a) **(1)** The assessment roll shall be open to public inspection at the office of the board at the county seat during ordinary business hours of each business day from the time of completion to and including the last day of October. Within fifteen days of completion of the assessment roll, the board shall give notice by publication once in one or more newspapers published in the county that such assessment roll has been completed and the place and times when such roll will be open for inspection, and shall, in the same notice, state that any person desiring to appeal from any assessment shall file with the board, on or before the first day of September **or an earlier date if the option provided in clause (2) is exercised**, an appeal, in writing, designating the assessment appealed from.

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

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(c) Any person aggrieved by any assessment, whether or not the value thereof shall have been changed since the preceding annual assessment, or any taxing district having an interest therein, may appeal to the board for relief. Any person or such taxing district desiring to make an appeal shall, on or before the first day of September **or the date designated by the county commissioners if the option under clause (2) of subsection (a) is exercised**, file with the board an appeal, in writing, setting forth:



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

(2) The address to which the board shall mail notice of the time and place of hearing.

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

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

APPROVED--The 2nd day of July, A. D. 1996.

THOMAS J. RIDGE