

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL**No. 2488** Session of
1978

INTRODUCED BY MESSRS. FRYER, MEBUS, COLE, MORRIS, WEIDNER,
A. C. FOSTER, GARZIA, RUGGIERO, MACKOWSKI, MISS SIRIANNI,
MESSRS. ZELLER AND SCHEAFFER, MAY 31, 1978

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, JUNE 5, 1978

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 employes; 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 changes to the assessment
23 roll.

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

26 Section 1. Section 601, act of May 21, 1943 (P.L.571,
27 No.254), known as "The Fourth to Eighth Class County Assessment

1 Law," amended May 12, 1965 (P.L.56, No.42), is amended to read:

2 Section 601. Preparation of Assessment Roll.--Annually, on
3 or before the first day of [August] July, the chief assessor
4 shall, from the returns made by the local assessors, prepare and
5 submit to the board, in the form prescribed by the board, an
6 assessment roll or list of persons and property subject to local
7 taxation, together with the value placed upon each person, each
8 parcel or tract of real property and the personal property of
9 each person by the assessor, and shall make and have supervision
10 of listing and valuation of property excluded or exempted from
11 taxation. The chief assessor shall, at the same time, prepare
12 and submit a list of all property exempted by law from taxation.
13 The making of triennial assessments as provided by existing law
14 is hereby abolished.

15 Section 2. Section 701 of the act, amended January 18, 1952
16 (P.L.2139, No.606), July 9, 1976 (P.L.852, No.150) and April 28,
17 1978 (No.49), is amended to read:

18 Section 701. Appeal Notices.--(a) Upon receipt of the
19 assessment roll from the assessor, or as soon thereafter as
20 possible [and not later than the fifteenth day of August], the
21 board shall examine and inquire whether the assessments and
22 valuations have been made in conformity with the provisions of
23 this act, and shall revise the same, increasing or decreasing
24 the assessments and valuations as in their judgment may seem
25 proper, and shall add thereto such property or subjects of
26 taxation as may have been omitted. The board may revise and
27 decrease the assessment of real property the buildings of which
28 are completely destroyed or razed, taking into account the loss
29 in value of the property for that part of the assessment year
30 subsequent to the destruction. The board shall, on or before the

1 fifteenth day of July prepare an assessment roll or list of
2 persons and property subject to local taxation, together with
3 the value placed upon each person and each parcel or tract of
4 real property. The board shall at the same time prepare a list
5 of all property exempted by law from taxation. It shall [within
6 five days after completing said examination and revision] cause
7 to be mailed or delivered to each owner of property or person
8 assessed, and taxing district having an interest therein, the
9 value of whose property or personal assessment has been changed
10 from that fixed in the preceding assessment roll as corrected
11 after revision or the value of whose property or personal
12 assessment has not theretofore been separately fixed, at his
13 last known address, a notice of such change, the amount of the
14 present assessment if the property or personal assessment was
15 previously separately assessed and the amount of such new
16 assessment. Said notice shall be mailed within five days from
17 the date the board made such change or added said property to
18 the roll and shall state that any person aggrieved by such
19 change or by any assessment, and the said taxing districts may
20 appeal to the board for relief by filing with the board [on or
21 before the first day of September] within ~~forty-five~~ FORTY days ←
22 of the date of such notice, a statement in writing of such
23 intention to appeal, designating the assessment or assessments
24 by which such person is aggrieved, and the address to which
25 notice of when and where to appear for hearing of the appeal
26 shall be mailed.

27 (a.1) The board is authorized to make additions and
28 revisions to the assessment roll of persons and property subject
29 to local taxation at any time in the year, so long as the notice
30 provisions of this section are complied with. All additions and

1 revisions shall be a supplement to the assessment roll for levy
2 and collection of taxes for the tax year for which the
3 assessment roll was originally prepared, in addition to being
4 added to the assessment roll for the following calendar or
5 fiscal tax years.

6 (b) Any person aggrieved by any assessment whether or not
7 the value thereof shall have been changed since the preceding
8 annual assessment, or any taxing district having an interest
9 therein, may appeal to the board for relief. Any person or such
10 taxing districts desiring to make an appeal shall, on or before
11 the first day of September, file with the board a statement in
12 writing of intention to appeal, setting forth:

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

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

17 [No person shall be permitted to appeal from any assessment
18 in any year unless he shall first have filed the statement of
19 intention required by this section, nor shall any person be
20 permitted to appeal as to any assessment not designated in such
21 statement.

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

26 Section 3. Section 702 of the act, amended September 27,
27 1955 (P.L.589, No.155), is amended to read:

28 Section 702. Appeal Hearings.--[On the first business day
29 following the first of September, the] The board shall meet for
30 the hearing of appeals and shall continue to meet for such

1 purpose from time to time, until all [persons who have stated
2 their intention to appeal] appeals have been heard and [the
3 appeals] acted upon. [but] All appeals other than appeals
4 brought under section 701(a.1) shall be acted upon not later
5 than the [first] last day of October. The board shall notify
6 each person and each taxing district having an interest therein
7 who has filed a statement of intention to appeal, of the time
8 and place where he shall appear for the purpose of being heard,
9 by depositing such notice in the mail, addressed to such person
10 at the address designated in the statement of intention to
11 appeal, not later than the [fifth] twentieth day preceding the
12 day designated in the notice for such appearance. All hearings
13 on appeals before the board shall be open to the public and
14 shall be conducted in accordance with regulations prescribed by
15 the board. Any person may appear and be heard, either in person
16 or by counsel. Any political subdivision having an interest in
17 the assessment may appear and be heard, either by its solicitor
18 or counsel specially engaged for such purpose. At such hearing,
19 the board shall inquire as to the equity of the assessment
20 appealed from in relation to other similar assessments, as well
21 as to the proper value of the subject or object assessed, and
22 after such hearing shall make such order as to it seems just and
23 equitable, affirming, raising or lowering the assessment
24 appealed from. The order of the board shall be entered in the
25 minutes of the board, and a copy of such order shall be
26 delivered to the person who appealed, either in person or by
27 mail, to the address shown in the statement of intention to
28 appeal, within five days after the hearing on such appeal. The
29 chief assessor and such assistant assessors as he or the board
30 may designate, shall attend each hearing and shall furnish the

1 board with such information relating to the assessment appealed
2 from, as the board may desire. Either the board or the person
3 appealing may call such witnesses as they desire and as may be
4 permitted under the rules of the board, and the board may
5 examine such witnesses under oath. For the purpose of examining
6 witnesses, any member of the board shall be competent to
7 administer oaths.

8 Section 4. Section 703 of the act, amended January 18, 1951
9 (P.L.2138, No.606), is amended to read:

10 Section 703. Correction of Assessment Roll; Preparation of
11 Duplicates.--When the board has completed the hearing of appeals
12 and has in each case entered its order, the chief assessor shall
13 make such changes in the assessment roll as will make it conform
14 to the orders of the board. When such corrections have been
15 made, the chief assessor shall prepare three copies of the
16 assessment roll and deliver them, on or before the [first day of
17 December] fifteenth day of November, with his certificate that
18 they are a true copy of the original assessment roll, to the
19 following:

20 (1) One copy to the chief clerk of the county commissioners;

21 (2) One copy of such portion of the roll as contains the
22 assessment of persons or property within each school district to
23 the secretary of the board of school directors of the respective
24 school district; and

25 (3) One copy of such portion of the roll as contains the
26 assessment of persons or property within each city accepting the
27 provisions of this act, borough, town or township, to the
28 respective city clerk, borough secretary, town clerk or
29 secretary or township secretary. All copies of such roll so
30 furnished shall, for all purposes, be considered as originals.

1 The said copies, in addition to the information required to be
2 shown on the original assessment roll, shall provide space to
3 the right of each assessment for the entry of all taxes which
4 may be levied thereon by the respective political subdivisions.
5 The original assessment roll as corrected after appeals shall be
6 preserved in the office of the chief assessor, or of the board,
7 and shall be open to public inspection, subject to such
8 regulations as the board may prescribe for the preservation and
9 safekeeping of such roll.

10 On or before the fifteenth day of [~~October~~] November, the
11 chief assessor shall certify to the clerk or secretary of each
12 political subdivision coming within the scope of this act within
13 the county, the value of real property, the value of occupations
14 and the number of persons subject to personal taxes appearing in
15 the assessment roll and taxable by the respective political
16 subdivisions.

17 Section 5. Section 704 of the act is amended by adding a
18 paragraph to read:

19 Section 704. Appeal to Court from Order of Board; Collection
20 Pending; Appeal; Payment into Court.--* * *

21 If a taxpayer has filed an appeal from an assessment, so long
22 as the appeal is pending before the board or before a court on
23 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 any valuation for any
26 assessment subsequent to the filing of such appeal with the
27 board and prior to the determination of the appeal by the board
28 or the court. The board shall hold its hearings and make its
29 final determination of the subsequent years in question in the
30 same manner as for the year or years for which the original

1 appeal was filed. This provision shall be applicable to all
2 pending appeals as well as future appeals.
3 Section 6. This act shall take effect in 60 days.