

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1089** Session of  
1983

INTRODUCED BY NAHILL, CORNELL, NOYE, LASHINGER, VROON AND FLICK,  
MAY 25, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 25, 1983

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled  
2 "An act providing for and regulating the assessment and  
3 valuation of all subjects of taxation in counties of the  
4 second class; creating and prescribing the powers and duties  
5 of a Board of Property Assessment, Appeals and Review;  
6 imposing duties on certain county and city officers;  
7 abolishing the board for the assessment and revision of taxes  
8 in such counties; and prescribing penalties," providing for  
9 the imposition of fees on assessment appeals.

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

12 Section 1. Section 11 of the act of June 21, 1939 (P.L.626,  
13 No.294), referred to as the Second Class County Assessment Law,  
14 amended December 13, 1982 (P.L.1186, No.272), is amended to  
15 read:

16 Section 11. When the triennial assessments shall be fixed,  
17 either for the whole county or in districts thereof, or when the  
18 established predetermined ratio has been changed within the  
19 county, notice of that fact shall be given, by publication in at  
20 least two newspapers of general circulation in the county, of  
21 the time when appeals will be heard and a copy of the

1 assessments made in boroughs and townships shall be placed in  
2 some public place in each such borough or township by the  
3 assessor. The board shall adopt rules and regulations governing  
4 the right to and the holding of appeals, and the practice and  
5 procedure thereat. Such rules and regulations shall be  
6 published, together with the notices of triennial assessments as  
7 above provided.

8 The board shall provide simple appeal forms which shall  
9 contain simple questions clearly expressed, which will require  
10 answers having a direct bearing on the true value of the  
11 property as of the period for which such assessment was made. No  
12 other type of questions shall be contained thereon.

13 In the year one thousand nine hundred forty-three, the board  
14 shall permit appeals to be taken from assessments up to and  
15 including June first, and no later, including all those where  
16 the 1943 taxes have been paid in whole or in part. In subsequent  
17 years, no appeals may be taken from assessments of properties  
18 within cities of the second class after November fifteenth of  
19 the year preceding the period for which the assessment becomes  
20 effective, and for all other assessments no appeal shall be  
21 taken after the last day of February of the year in which the  
22 assessment first becomes effective. All appeals filed with the  
23 board prior to this amendment shall be valid, if otherwise in  
24 accordance with existing law. At all appeal hearings, the  
25 property owner or his agent appearing for him shall have the  
26 right to be represented by counsel and to be accompanied by  
27 witnesses or assistants.

28 Each appeal filed pursuant to this section shall be  
29 accompanied by the filing fee prescribed by this paragraph. The  
30 appeal fees shall be as follows:

1	<u>Classification of Property</u>	<u>Market Value</u>	<u>Fee</u>
2	<u>(1) Residential</u>	<u>all values</u>	<u>\$ 15</u>
3	<u>(2) Commercial or industrial</u>	<u>under \$75,000</u>	<u>\$ 50</u>
4	<u>(3) Commercial or industrial</u>	<u>\$75,000 to \$300,000</u>	<u>\$100</u>
5	<u>(4) Commercial or industrial</u>	<u>\$300,000 to \$1,000,000</u>	<u>\$200</u>
6	<u>(5) Commercial or industrial</u>	<u>\$1,000,000 and over</u>	<u>\$300</u>
7	<u>(6) All other property</u>	<u>all values</u>	<u>\$ 25</u>
8	<u>(7) All property with appeal</u>		
9	<u>filed within 40 days of</u>		
10	<u>notice of change</u>	<u>all values</u>	<u>None</u>

11 The provisions of this paragraph shall not apply to any  
12 political subdivision or any agencies or authorities of such  
13 political subdivision including but not limited to volunteer  
14 fire companies, rescue companies or ambulance corps. The money  
15 generated by these fees shall be used to defray the costs  
16 incurred as a result of the appeals.

17 If a taxpayer has filed an appeal from an assessment, so long  
18 as the appeal is pending before the board or before a court on  
19 appeal from the determination of the board, as provided by  
20 statute, the appeal will also be taken as an appeal by the  
21 taxpayer on the subject property for any valuation for any  
22 triennial or intertriennial assessment subsequent to the filing  
23 of such appeal with the board and prior to the determination of  
24 the appeal by the board or the court. The board shall hold its  
25 hearings and make its final determination of the subsequent  
26 years in question in the same manner as for the year or years  
27 for which the original appeal was filed. This provision shall be  
28 applicable to all pending appeals as well as future appeals.

29 After the hearing of appeals, the board shall take such  
30 action in regard thereto as may be right and proper, and shall,

1 within ten (10) days thereafter, complete such action and make  
2 their determinations, and immediately give due notice to the  
3 appellant by registered mail.

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