

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 696 Session of
1995

INTRODUCED BY MERRY, PISTELLA, D. W. SNYDER, LESCOVITZ AND
BATTISTO, FEBRUARY 13, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 13, 1995

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," including third class counties within the scope
23 of the act; further providing for assessment procedures;
24 further providing for appeals of assessments; further
25 providing for the powers and duties of county commissioners
26 and of the governing body of home rule charter counties;
27 making editorial changes; and making repeals.

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

30 Section 1. Section 101 of the act of May 21, 1943 (P.L.571,

1 No.254), known as The Fourth to Eighth Class County Assessment
2 Law, is amended to read:

3 Section 101. Short Title.--This act shall be known and may
4 be cited as "The [Fourth] Third to [Eight] Eighth Class County
5 Assessment Law."

6 Section 2. Section 102 of the act, amended June 30, 1969
7 (P.L.103, No.39) and December 13, 1982 (P.L.1173, No.270), is
8 amended to read:

9 Section 102. Definitions.--The following words and phrases
10 shall for the purpose of this act have the meanings respectively
11 ascribed to them in this section, except where the context
12 clearly indicates a different meaning:

13 "Board" shall mean the board of assessment [appeals]
14 revisions in counties of the third, fourth, fifth, sixth,
15 seventh and eighth classes.

16 "County" shall mean counties of the third, fourth, fifth,
17 sixth, seventh and eighth classes.

18 "Chief Assessor" shall mean the chief assessor appointed by
19 the [board] governing body.

20 "Assistant Assessor" shall mean such assistant assessors as
21 appointed by the [board] governing body to assist the chief
22 assessor or the board.

23 "Assessor" shall mean the assessor elected in each borough,
24 town and township, and each ward of each city, borough or town,
25 including the assistant assessor, if any, in first class
26 townships within the boundaries of a county affected by this
27 act.

28 "Base year" shall mean the year upon which real property
29 market values are based for the most recent county-wide revision
30 of assessment of real property or other prior year upon which

1 the market value of all real property of the county is based.
2 Real property market values shall be equalized within the county
3 and any changes by the [board] governing body shall be expressed
4 in terms of such base year values.

5 "Common level ratio" shall mean the ratio of assessed value
6 to current market value used generally in the county as last
7 determined by the State Tax Equalization Board pursuant to the
8 act of June 27, 1947 (P.L.1046, No.447), referred to as the
9 State Tax Equalization Board Law.

10 ["County commissioners" shall mean the board of county
11 commissioners or other similar body in home rule charter
12 counties.]

13 "Decision" shall mean a final and formal written adjudication
14 of an assessment appeal rendered by the board.

15 "Determination" shall mean the final action taken by a chief
16 assessor, a designee, a board or a panel of a board upon a
17 request for an assessment revision pursuant to an informal
18 review process.

19 "Established predetermined ratio" shall mean the ratio of
20 assessed value to market value established by the board of
21 county commissioners and uniformly applied in determining
22 assessed value in any year.

23 "Governing body" shall mean the board of county commissioners
24 in a county of the third, fourth, fifth, sixth, seventh or
25 eighth class; the legislative policymaking body, county
26 executive or other individual or entity, as appropriate in
27 accordance with the terms and conditions expressed in the home
28 rule charter of each county with a charter; or other
29 individuals, such as the chief assessor, who perform a
30 particular function, mandated by law, for the county on the

1 effective date of this amendment.

2 "Political subdivision" shall mean any county, city, borough,
3 incorporated town, township, school district, vocational school
4 district, county institution district, and home rule
5 municipalities which have adopted a charter under the act of
6 April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter
7 and Optional Plans Law."

8 "Report" shall mean a letter, memorandum, or other similar
9 writing.

10 "Spot reassessment" shall mean the reassessment of property
11 which is not conducted as part of a county-wide revised
12 reassessment and which creates, sustains or increases
13 disproportionality among properties' assessed values.

14 Section 3. Section 103 of the act is amended to read:

15 Section 103. Application of Act.--This act shall apply in
16 all counties of the third, fourth, fifth, sixth, seventh and
17 eighth classes of the Commonwealth.

18 When the valuations and assessments as provided by this act
19 have been made, all taxation for county, borough, town,
20 township, school purposes, (except in cities), county
21 institution district and poor purposes, within the limits of
22 such counties affected by this act shall be based upon such
23 valuations.

24 Section 4. Section 202(a)(10) of the act, amended September
25 18, 1961 (P.L.1463, No.616), is amended to read:

26 Section 202. Exemptions from Taxation.--(a) The following
27 property shall be exempt from all county, borough, town,
28 township, road, poor, county institution district and school
29 (except in cities) tax, to wit:

30 * * *

1 (10) All playgrounds with the equipments and grounds thereto
2 annexed necessary for the occupancy and enjoyment of the same,
3 founded, endowed or maintained by public or private charity
4 which apply their revenue to the support and repair of such
5 playgrounds and to increase the efficiency and facilities
6 thereof, either in ground or buildings, or otherwise, and for no
7 other purpose, and owned, leased, possessed or controlled by
8 public school boards or properly organized and duly constituted
9 playground associations, and approved and accepted by the board
10 [of assessment and revision of taxes] of the county in which
11 said playgrounds are situated as such playgrounds, a school
12 board may, by resolution, agree to pay for grading, paving,
13 macadamizing, maintenance or improvement of streets or roads
14 abutting land owned by the school district.

15 * * *

16 Section 5. The heading of Article III of the act is amended
17 to read:

18 ARTICLE III
19 BOARD OF ASSESSMENT [AND REVISION
20 OF TAXES] REVISIONS

21 Section 6. Section 301 of the act is repealed.

22 Section 7. The act is amended by adding a section to read:

23 Section 301.1. Creation and Membership of the Board.--The
24 governing body shall appoint a board of assessment revisions.
25 The board shall consist of three, five or seven members. A
26 person appointed to the board shall be over the age of twenty-
27 one years and a resident of the county for at least one year
28 prior to appointment. A majority of the board shall have
29 knowledge of real property values within the county.

30 Section 8. Section 302 of the act is repealed.

1 Section 9. The act is amended by adding a section to read:

2 Section 302.1. Term of Office.--(a) The term of office of
3 each member of a three-member board shall be three years and
4 shall be so fixed that the term of office of one member shall
5 expire each year.

6 (b) The term of office of each member of a five-member board
7 shall be three years and shall be so fixed that the term of
8 office of no more than two members shall expire each year. Upon
9 the initial appointment of the members of a five-member board,
10 two members shall be appointed for a one-year term, one member
11 shall be appointed for a two-year term and two members shall be
12 appointed for a three-year term.

13 (c) The term of office of a seven-member board shall be
14 three years and shall be so fixed that the term of office of no
15 more than three members shall expire each year. Upon initial
16 appointment of the members of a seven-member board, three
17 members shall be appointed for a one-year term, two members
18 shall be appointed for a two-year term, and two members shall be
19 appointed for a three-year term.

20 Section 10. Section 303 of the act is repealed.

21 Section 11. The act is amended by adding a section to read:

22 Section 303.1. Vacancies.--The board shall give written
23 notice to the governing body that a vacancy exists on the board
24 within fifteen days of the occurrence of the vacancy. The
25 governing body shall fill the vacancy within thirty days of
26 receipt of the notice. A person appointed to fill a vacancy
27 shall possess the qualifications set forth in section 301.1 and
28 shall continue to be a member of the board until the expiration
29 of the term for which the vacancy occurred.

30 Section 12. Section 304 of the act is repealed.

1 Section 13. The act is amended by adding a section to read:

2 Section 304.1. Incompatible Offices.--A member of the board
3 shall not hold an elected or appointed public office in a
4 political subdivision if the tax assessments in the political
5 subdivision are subject to review or determination by the board.
6 This section does not apply to a member of a separate and
7 distinct tax assessment appeal or revision board prior to the
8 effective date of this act.

9 Section 14. Section 305 of the act is repealed.

10 Section 15. The act is amended by adding a section to read:

11 Section 305.1. Removal of Members.--A member of the board
12 may be removed by a majority vote of the governing body for
13 reasons of malfeasance, misfeasance or nonfeasance in office or
14 for just cause. Proceedings pertinent to removal of members of
15 the board shall conform with all relevant aspects of Title 2 of
16 the Pennsylvania Consolidated Statutes (relating to
17 administrative law and procedure).

18 Section 16. Section 306 of the act is repealed.

19 Section 17. The act is amended by adding a section to read:

20 Section 306.1. Organization and Quorum of the Board.--The
21 board shall organize annually during the first week of February,
22 electing from its membership for a term of one year a chairman,
23 vice-chairman, and secretary. An officer may be elected to
24 successive terms. The board shall not conduct any business,
25 hearing or proceeding unless a majority of the board is present.
26 Nothing in this section shall prevent a panel of the board from
27 conducting an informal review pursuant to section 713.

28 Section 18. Section 307 of the act is repealed.

29 Section 19. The act is amended by adding sections to read:

30 Section 307.1. Notice and Recording.--Notice of the decision

1 or determination shall be provided to the taxpayer in accordance
2 with Article VII and shall be duly recorded on the assessment
3 file of the taxpayer.

4 Section 308. Rules and Regulations.--The board may make,
5 amend, alter and rescind rules or regulations for its own
6 governance and for the conduct of its business and proceedings.
7 The rules and regulations shall be in writing and shall be made
8 available to any taxpayer upon request at the reasonable expense
9 of the taxpayer.

10 Section 309. Legal Counsel.--The board shall appoint an
11 attorney, who is not a solicitor or an assistant solicitor of
12 the county, to serve as independent legal counsel. The board
13 shall define the duties and establish the compensation of the
14 legal counsel. Legal counsel shall provide legal advice and
15 counsel on all matters, including, but not limited to, the
16 conduct of business, proceedings and hearings of the board, and
17 shall represent the board at judicial and quasi-judicial
18 proceedings in which the board is named as a party.

19 Section 310. Compensation.--Compensation of members of the
20 board shall be set annually by the salary board of the county or
21 by the governing body if no salary board exists.

22 Section 311. Function of the Board.--The board shall make
23 determinations and render decisions in accordance with the
24 provisions of this act.

25 Section 20. The act is amended by adding an article to read:

26 ARTICLE III-A

27 RESPONSIBILITIES OF GOVERNING BODY

28 Section 301-A. Powers and Duties of the Governing Body.--The
29 governing body shall have the power, and it shall be its duty,
30 to:

1 (1) Appoint a chief county assessor and the assistant
2 assessors, clerks and other employees deemed necessary.

3 (2) Enforce the rules and regulations adopted by the State
4 Tax Equalization Board relating to assessment.

5 (3) Appoint a board of assessment revisions to hear and
6 determine appeals, as provided in Article III, from the
7 valuations fixed by the assessor, or revised by the board as the
8 case may be.

9 (4) Establish, within the limits of this act, the form of
10 the assessment roll and the order of listing of persons and
11 property in such assessment roll and in the tax duplicates
12 prepared from such roll.

13 (5) Review and approve annually the estimates of expenses to
14 be incurred by the assessor, his staff, or the board incidental
15 to the implementation of the provisions of this act.

16 (6) Examine and revise the assessments and valuations as
17 hereinafter provided.

18 (7) Establish a permanent system of records consisting of
19 tax maps, property record cards and property owner's index, as
20 hereinafter provided, and such additional maps, materials and
21 manuals as it shall deem necessary. This may be maintained by
22 electronic means.

23 Section 302-A. Counsel Duties.--The county solicitor shall
24 advise the governing body, from time to time, regarding its
25 powers and duties and the rights of citizens of the county and
26 concerning the best methods of legal procedure for carrying out
27 the various provisions of this act, and shall appear for and
28 represent the governing body with respect to all matters related
29 to this act and with respect to all decisions or orders from
30 courts of competent jurisdiction.

1 Section 303-A. Permanent Records System.--(a) The governing
2 body shall establish and maintain, through its chief assessor
3 and staff, a permanent records system consisting of:

4 (1) Either tax maps of the entire county drawn to scale or
5 aerial maps, which maps shall indicate all property and lot
6 lines, set forth dimensions or areas, indicate whether the land
7 is improved, and identify the respective parcels or lots by a
8 system of numbers or symbols and numbers whereby the ownership
9 of such parcels and lots can be ascertained by reference to the
10 property record cards and property owner's index.

11 (2) Property record cards arranged geographically according
12 to the location of property on the tax maps. The cards shall set
13 forth the location and description of the parcel, the acreage or
14 dimensions, description of any improvements, the owner's name
15 and address, date of acquisition, the purchase price set forth
16 in the deed of acquisition, the assessed valuation, and the
17 identifying number or symbol and number shown on the tax map.

18 (3) Property owner's index consisting of an alphabetical
19 listing of all property owners, setting forth brief descriptions
20 of each parcel or lot owned and cross-indexed with the property
21 record cards and the tax map.

22 (b) The governing body may enter into contracts necessary to
23 establish the permanent records system or may, through its chief
24 assessor and staff or any other county employes, prepare and
25 complete the system.

26 (c) A political subdivision may mandamus a governing body,
27 if the governing body has failed or neglected to comply with the
28 provisions of this act and its amendments, or has failed, or
29 neglected to take steps to effectuate compliance. The court is
30 authorized to retain jurisdiction and control over such action

1 until compliance with this act has been concluded.

2 Section 21. Section 401 of the act, amended June 30, 1969
3 (P.L.103, No.39), is amended to read:

4 Section 401. Chief Assessor; Appointment[; Compensation].--

5 In each county there shall be a chief assessor appointed by the
6 [board] governing body to serve at the pleasure of said [board]
7 governing body and until his successor is appointed and
8 qualified. [The chief assessor shall receive compensation either
9 monthly or semi-monthly, as other county employes are paid, at
10 such rate as shall be determined by the board.]

11 Section 22. Section 402 of the act is amended to read:

12 Section 402. Assistant Assessors and Other Employes;
13 Appointment[; Compensation].--The [board] governing body shall,
14 within the appropriation made therefor, appoint such assistant
15 assessors, clerks and other employes as may be necessary in
16 carrying out the duties imposed by this act[, who shall receive
17 such compensation as may be determined by the board].

18 Section 23. Section 403 of the act, amended January 18, 1952
19 (1951 P.L.2094, No.594), is amended to read:

20 Section 403. Duties of Chief Assessor.--It shall be the duty
21 of the chief assessor to:

22 (1) [Advise the board in the preparation of the rules and
23 regulations as provided by this act;] Provide the board and
24 governing body with all applicable State Tax Equalization Board
25 rules and regulations relating to the standards and procedures
26 of the assessment process.

27 (2) Prepare or cause to be prepared the uniform permanent
28 records system and such other maps, plans, surveys and records
29 as may be deemed necessary to secure a proper and equitable
30 assessment.

1 (3) Prepare an assessment roll in the form prescribed by the
2 [board;] governing body.

3 (4) Supervise and direct the activities of the assistant
4 assessors and other employees, subject to regulations prescribed
5 by the [board;] governing body.

6 (5) [Keep minutes of the meetings of the board;

7 (6)] Perform all duties imposed upon the chief assessor by
8 this act.

9 Section 24. Sections 404 and 405 of the act are amended to
10 read:

11 Section 404. Duties of Assistant Assessors and Other
12 Employees.--The assistant assessors and other employees shall,
13 under the supervision of the chief assessor, perform such duties
14 as may be assigned to them by the chief assessor or by the
15 [board] governing body.

16 Section 405. Oath of Office.--The chief assessor, before
17 assuming his office, shall take and subscribe the following oath
18 or affirmation, which shall be recorded in the minutes of the
19 [board] governing body:

20 "I do (swear or affirm) that
21 I will faithfully and to the best of my knowledge and ability
22 faithfully perform the duties of chief assessor for the county
23 of".

24 Section 25. Section 502 of the act, amended July 17, 1953
25 (P.L.464, No.113) and June 30, 1969 (P.L.103, No.39), is amended
26 to read:

27 Section 502. Oath of Assessor.--Before entering on the
28 duties of his office, each assessor shall take and subscribe the
29 following oath or affirmation:

30 "I,, do hereby (swear or affirm) that I will,

1 as assessor for (ward, borough, town or township),
2 use my utmost diligence to discover and ascertain and will
3 report to the chief assessor all persons and property made
4 taxable by law, in accordance with the law and all rules and
5 regulations of the [Board of Assessment Appeals] board made
6 pursuant thereto, and will perform to the best of my ability the
7 duties imposed upon me by law and keep faith with trust reposed
8 in me by the citizens of the community I serve."

9 A copy of the oath of assessor, duly attested by an officer
10 empowered to administer oaths, shall be filed by the assessor
11 with the [board] governing body. For the purpose of this
12 section, the chief assessor, the [board] governing body or any
13 member thereof shall be competent to administer the oath or
14 affirmation.

15 Section 26. Section 503 of the act is amended to read:

16 Section 503. Vacancies in the Office of Assessor.--Whenever
17 any assessor shall fail to take and subscribe the oath required,
18 or to file the same in the office of the [board] governing body
19 prior to the first day of February succeeding election to the
20 office of assessor, the office shall be vacant. Where a vacancy
21 in the office of assessor shall occur by reason of the death,
22 resignation, disqualification or failure to qualify of the duly
23 elected assessor, or where the voters fail to elect an assessor,
24 the [board] governing body shall appoint an assessor to fill
25 such vacancy for the unexpired term.

26 Section 27. Sections 504 and 506 of the act, amended January
27 18, 1952 (1951 P.L.2138, No.606), are amended to read:

28 Section 504. Penalty on Assessor for Failure to Perform
29 Duty.--[(a)] If any assessor knowingly and intentionally omits,
30 neglects or refuses to comply with any order or warrant issued

1 to him in conformity with law, or neglects or refuses to obey
2 any valid rule or regulation of the governing body or the board,
3 or neglects or refuses to secure any information or data
4 necessary for assessment purposes reasonably and properly
5 requested by the chief assessor, he shall be guilty of a
6 misdemeanor in office, and on conviction thereof shall be fined
7 not more than two hundred dollars, and shall be removed from
8 office.

9 Section 506. Duties of Assessor.--It shall be the duty of
10 each assessor to gather and report to the chief assessor all
11 data and information necessary to assess, rate and value all
12 subjects or objects of local taxation within the respective
13 ward, borough, town or township of which he is assessor, whether
14 for county, city, borough, town, township, school, poor or
15 institution district purposes in accordance with the law and all
16 lawful regulations prescribed by the [board] governing body.

17 Section 28. The act is amended by adding a section to read:

18 Section 507. Interpreters.--The governing body may appoint
19 interpreters to assist an assessor and shall accompany the
20 assessor in the performance of his duties. Such interpreters
21 shall, on behalf of such assessor, and under his direction and
22 control, administer oaths and interrogate a taxable who does not
23 understand or speak fluent English, concerning name, occupation,
24 residence and property of said taxable. The number of
25 interpreters appointed shall be within the discretion of the
26 governing body, which shall fix the compensation for the office
27 of interpreter.

28 Section 29. Sections 601 and 602 of the act, amended
29 December 13, 1982 (P.L.1173, No.270), are amended to read:

30 Section 601. Preparation of Assessment Roll.--Annually, on

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

14 Section 602. Valuation of Persons and Property.--(a) It
15 shall be the duty of the chief assessor to rate and value all
16 subjects and objects of local taxation, whether for county,
17 township, town, school (except in cities), county institution
18 district, poor or borough purposes, according to the actual
19 value thereof, and in the case of subjects and objects of local
20 taxation other than real property at such rates and prices for
21 which the same would separately bona fide sell. After there has
22 been established and completed for the entire county the
23 permanent system of records consisting of tax maps, property
24 record cards and property owners' index, as required by section
25 [three hundred six of the act herein amended] 303-A, real
26 property located in a county of the fourth, fifth, sixth,
27 seventh or eighth class shall be assessed at a value based upon
28 an established predetermined ratio, of which proper notice shall
29 be given, not exceeding seventy-five per centum (75%) of actual
30 value. In a third class county, the established predetermined

1 ratio shall not exceed one hundred per centum (100%) of actual
2 value. Such ratio shall be established and determined by the
3 [board of county commissioners] governing body. In arriving at
4 actual value the county may utilize the current market value or
5 it may adopt a base year market value. In arriving at such
6 value, the price at which any property may actually have been
7 sold either in the base year or in the current taxable year
8 shall be considered, but shall not be controlling. Instead, such
9 selling price estimated or actual shall be subject to revision
10 by increase or decrease to accomplish equalization with other
11 similar property within the county. In arriving at the actual
12 value, all three methods, namely, cost (reproduction or
13 replacement, as applicable, less depreciation and all forms of
14 obsolescence), comparable sales and income approaches, must be
15 considered in conjunction with one another. After the completion
16 of the permanent system of records for the county, when valuing
17 real property, the chief assessor shall also take into
18 consideration the actual value of such property as indicated by
19 the use of the permanent system of records, cost charts and land
20 values applied on the basis of zones and districts as well as
21 the general adherence to the established predetermined ratio.

22 (b) After any county has established and completed, for the
23 entire county, the permanent system of records consisting of tax
24 maps, property record cards and property owner's index as
25 required by section [306] 303-A of this act, and has made its
26 first county assessment of real property or subsequently makes a
27 county-wide revision of assessment of real property under that
28 system and at values based upon an established predetermined
29 ratio as required by this section or when a county changes its
30 established predetermined ratio, each political subdivision,

1 which hereafter for the first time levies its real estate taxes
2 on that first or revised assessment or valuation, shall, for
3 that first year, reduce its tax rate, if necessary, for the
4 purpose of having the total amount of taxes levied for that year
5 against the real properties contained in the duplicate for the
6 preceding year, equal, in the case of a school district, not
7 more than one hundred and ten per centum (110%), and in the case
8 of any other taxing district, not more than one hundred and five
9 per centum of the total amount it levied on such properties the
10 preceding year, notwithstanding the increased valuations of such
11 properties under the new assessment system. For the purpose of
12 determining the total amount of taxes to be levied for said
13 first year, the amount to be levied on newly constructed
14 buildings or structures or on increased valuations based on new
15 improvements made to existing houses need not be considered. The
16 tax rate shall be fixed for that year at a figure which will
17 accomplish this purpose. With the approval of the court of
18 common pleas, upon good cause shown, any such political
19 subdivision may increase the tax rate herein prescribed,
20 notwithstanding the provisions of this subsection. No political
21 subdivision shall levy real estate taxes on a county-wide
22 revised assessment until it has been completed for the entire
23 county.

24 (b.1) The board may not engage in the practice of spot
25 reassessment. If the board does engage in the practice of spot
26 reassessment, the property owner may appeal the assessment to
27 the board or to the court as set forth in Article VII. Upon a
28 finding by the board or an adjudication by the court that the
29 property owner has been subjected to a spot reassessment, the
30 property owner shall be entitled to a refund of tax paid

1 pursuant to the spot reassessment and interest on the tax in
2 accordance with section 806.1 of the act of April 9, 1929
3 (P.L.343, No.176), known as "The Fiscal Code."

4 (c) Whenever any county makes its first county assessments
5 for taxation purposes in the entire county from valuations made
6 with the use of the permanent system of records, consisting of
7 tax maps, property record cards and property owner's index, as
8 required by section [306 of the act herein amended] 303-A, and
9 such assessments or valuations are sufficiently completed so
10 that, on or before August 1st in the year 1960, notice has been
11 given in the manner provided by the act herein amended to each
12 owner of property whose valuation or assessment has been changed
13 from the valuation or assessment of the previous year, every
14 taxing body or taxing district in the county which uses county
15 assessments for taxation purposes shall levy its taxes for that
16 year on the new assessments and not on the assessments made for
17 the previous year, and, where necessary, shall amend and revise
18 any levy previously made for that year in order to comply with
19 this provision, notwithstanding any other provisions of law
20 requiring tax levies to be made at certain prescribed times.

21 (d) Whenever any county of the eighth class makes its first
22 county assessments for taxation purposes in the entire county
23 from valuations made with the use of the permanent system of
24 records, consisting of tax maps, property record cards and
25 property owner's index, as required by section [306 of the act
26 herein amended] 303-A, and such assessments or valuations are
27 sufficiently completed so that on or before April 15th in the
28 year 1960 all appeals of assessments will have been heard as
29 provided in [section 702.1] Article VII and all decisions
30 rendered by the board, every taxing body or taxing district in

1 the county which uses county assessments for taxation purposes
2 may levy its taxes for that year on the new assessments and not
3 on the assessments made for the previous year and where
4 necessary may amend and revise any levy previously made for that
5 year in order to comply with this provision notwithstanding any
6 other provisions of law requiring tax levies to be made at
7 certain prescribed times.

8 Section 30. Section 602.1 of the act, amended July 31, 1968
9 (P.L.1033, No.313), is amended to read:

10 Section 602.1. Changes in Valuation.--The [board may change]
11 governing body may determine the fair market value upon which to
12 base the assessed valuation on real property when (i) a parcel
13 of land is divided and conveyed away in smaller parcels, or (ii)
14 when the economy of the county or any portion thereof has
15 depreciated or appreciated to such extent that real estate
16 values generally in that area are affected, and (iii) when
17 improvements are made to real property or existing improvements
18 are removed from real property or are destroyed.

19 The painting of a building or the normal regular repairs to a
20 building aggregating one thousand dollars (\$1000) or less in
21 value annually shall not be deemed cause for a change in
22 valuation.

23 Section 31. Section 602.2 of the act, amended July 31, 1968
24 (P.L.1034, No.314), is amended to read:

25 Section 602.2. Abstracts of Building Permits and Information
26 on Improvements to be Furnished [Board] Chief Assessor.--(a)
27 The office issuing building permits in every political
28 subdivision of each county shall keep a daily record, separate
29 and apart from all other records, of every building permit
30 issued, which shall set forth the following information: the

1 date of issuance, the names and addresses of the persons owning
2 and a description sufficient to identify the property for which
3 the permit was issued, the nature of the improvements and the
4 amount in dollars in which issued. On or before the first Monday
5 of each month, such office shall file the daily record in the
6 office of the [board] chief assessor of the county in which it
7 is located, together with a certificate of the head of such
8 office that its contents are correct. Such office may charge and
9 collect from each person to whom a building permit is issued a
10 sum of not more than one dollar (\$1.00) which shall be in full
11 compensation for its services under the provisions of this act.

12 (b) Whenever any person makes improvements other than
13 painting of or normal regular repairs to a building aggregating
14 one thousand dollars (\$1000) or less in value annually to any
15 real property in any political subdivision in the county and he
16 is not required to obtain a building permit therefor by any
17 political subdivision within thirty days of commencing the
18 improvements, he shall furnish the following information to the
19 [board] chief assessor: the name and address of the person
20 owning and a description sufficient to identify the property
21 involved, the nature of the improvements made or to be made and
22 the amount in dollars of the value of the improvements.

23 Any person who wilfully fails to comply with the provisions
24 of this subsection, or who in furnishing such information
25 wilfully falsifies the same, shall, upon conviction thereof in a
26 summary proceeding, be sentenced to pay a fine of not more than
27 fifty dollars (\$50.00).

28 (c) [At] Except in counties of the third class, at least
29 once every three months, the [board] chief assessor shall
30 forward copies of such improvement records to the assessors of

1 the political subdivision in which such improvements are made or
2 contemplated. The assessors shall visit the site of the
3 improvements and secure any information the [board] chief
4 assessor requests, which may include the description and
5 measurements, type of construction, degree of completion, cost
6 and probable value of the improvements.

7 Section 32. Section 602.3 of the act, added September 23,
8 1961 (P.L.1604, No.678), is amended to read:

9 Section 602.3. Valuation of Mobilehomes or House Trailers.--
10 [It shall be the duty of the several elected and appointed
11 assessors of the political subdivisions to] The chief assessor
12 or local assessors, as the case may be, or their assistants,
13 shall assess, rate and value all mobilehomes and house trailers
14 within their [subdivisions] jurisdiction according to the actual
15 value thereof and prices for which the same would separately
16 bona fide sell. The land upon which such mobilehome or house
17 trailer is located at the time of assessment shall be valued
18 separately and shall not include the value of the house trailer
19 or mobilehome located thereon.

20 Section 33. Section 603 of the act is amended to read:

21 Section 603. Form of Assessment Roll.--The [board] governing
22 body shall determine the form of the assessment roll and the
23 order of listing of persons and property in such roll and may
24 provide for the listing in separate books or on separate pages
25 of the same book of real property, personal property and persons
26 subject to taxation. The assessment roll shall in any event
27 show, for each political subdivision,

28 (a) The name and last known address of each person subject
29 to taxation;

30 (b) The valuation of each person's occupation;

1 (c) The name of the last known owner of each parcel or tract
2 of real estate, with his last known address;

3 (d) The location of each parcel or tract of real estate,
4 with a description of such location sufficient to clearly
5 identify it, either by reference to a map by adjoinders; or by
6 metes and bounds from clearly recognizable monuments;

7 (e) The value of each parcel or tract of real property,
8 showing separately the value of the land and the value of any
9 improvements thereon;

10 (f) The name and last known address of each person owning
11 personal property subject to taxation; and

12 (g) The value of personal property of each owner subject to
13 taxation.

14 Section 34. Section 604 of the act, amended January 18, 1952
15 (1951 P.L.2138, No.606), is amended to read:

16 Section 604. Assessment Roll to Be Open for Public
17 Inspection.--The assessment roll shall be open to public
18 inspection at the offices [of the board at the county seat]
19 designated by the governing body, during ordinary business hours
20 of each business day, from the time of completion and delivery
21 to the [board] governing body, to and including the first day of
22 September. Upon receipt of the assessment roll from the chief
23 assessor, the [board] governing body shall give notice by
24 publication in at least one and not more than three newspapers
25 published in the county, that such assessment roll has been
26 completed and the place and times when such roll will be open
27 for inspection[, and shall in the same notice state that any
28 person desiring to appeal from any assessment shall file a
29 statement in writing, designating the assessment appealed from
30 with the board on or before the first day of September].

1 Section 35. Section 605 of the act, amended June 30, 1969
2 (P.L.103, No.39), is amended to read:

3 Section 605. Recorder of Deeds to Furnish Record of
4 Conveyances; Compensation.--It shall be the duty of the recorder
5 of deeds in each county to keep a daily record, separate and
6 apart from all other records, of every deed or conveyance of
7 land in said county entered in his office for recording, which
8 record shall set forth the following information, to wit: The
9 date of the deed or conveyance, the names of the grantor and
10 grantee, the complete post office address of the grantee, the
11 consideration mentioned in the deed, the location of the
12 property as to city, borough, ward, town or township, the
13 acreage of the land conveyed, if mentioned, and if the land
14 conveyed be a lot or lots on a recorded plan, the number or
15 numbers by which the same may be designated on the plan, if
16 mentioned in the deed, and it shall be the further duty of the
17 recorder on or before the first Monday of each month, to file
18 the aforesaid daily record in the office of the [board] chief
19 assessor of the proper county, together with his certificate
20 appended thereto, that such record is correct, and the recorder
21 of deeds shall charge and collect from the person presenting a
22 deed of conveyance for record, the sum of fifteen cents when it
23 contains but one description of land and ten cents for each
24 additional description therein described, which sum shall be in
25 full compensation for his services under this act.

26 Section 36. Section 605.1 of the act, added January 18, 1952
27 (1951 P.L.2138, No.606), is amended to read:

28 Section 605.1. [Grantees of Real Property to Register Deed
29 with Chief Assessor.--It shall be the duty of] Registration of
30 Deeds.--Except for deeds recorded in accordance with this act,

1 every grantee of real property [to] shall register the deed of
2 conveyance in the assessment office of the [chief assessor for
3 the] county in which the land or the greater portion of it in
4 area is situated, within thirty days from the date of
5 conveyance[, unless such deed shall have been previously
6 recorded in the office of the Recorder of Deeds].

7 Any person who wilfully fails to comply with the provisions
8 of this section shall, upon conviction thereof in a summary
9 proceeding, be sentenced to pay a fine of not less than fifty
10 dollars (\$50) and not more than one hundred dollars (\$100).

11 Section 37. Section 605.2 of the act, added September 23,
12 1961 (P.L.1604, No.678), is amended to read:

13 Section 605.2. Report to Assessors of Mobilehomes or House
14 Trailers.--All mobilehome court operators which shall mean every
15 person who leases land to two or more persons for the purpose of
16 allowing such persons to locate thereon a mobilehome or house
17 trailer which is subject to real property taxation shall
18 maintain a record of all such leases which shall be open for
19 inspection at all reasonable times by the [tax assessor of the
20 political subdivision] chief assessor or local assessor, as the
21 case may be or an assistant assessor. As part of such record,
22 the court operator shall note the arrival of each mobilehome or
23 house trailer, the make or manufacturer thereof, the serial
24 number, the number of occupants, their names and ages, and their
25 last prior residence address. Each month the mobilehome court
26 operator shall send a record to the [tax assessor of the
27 political subdivision] county assessment office of the arrivals
28 and departures of mobilehomes or house trailers in his court
29 during the prior month.

30 Section 38. The act is amended by adding a section to read:

1 Section 605.3. Mobilehome Titles of Ownership; Records.--

2 Upon written request by the chief assessor, the Department of
3 Transportation shall provide pertinent information concerning
4 the transfer of titles to a mobilehome and the sales tax paid
5 pursuant to the conveyance of a mobilehome.

6 Section 39. Sections 606 and 607 of the act are amended to
7 read:

8 Section 606. Persons Acquiring Unseated Lands to Furnish
9 Statement to [Board] Governing Body.--It shall be the duty of
10 every person hereafter becoming a holder of unseated lands by
11 gift, grant or other conveyance, to furnish to the [board]
12 governing body a statement signed by such holder or his, her or
13 their agent, containing a description of each tract so acquired,
14 the name of the person or persons to whom the original title
15 from the Commonwealth passed, and the nature, number and date of
16 such original title, together with the date of the conveyance to
17 such holder, and the name of the grantor, within one year from
18 and after such conveyance, and on failure of any holder of
19 unseated lands to comply with the injunctions of this act, it
20 shall be the duty of the [board] governing body to assess on
21 every tract of land respecting which such default shall be made,
22 when discovered, four times the amount of the tax to which such
23 tract or tracts of land would have been otherwise liable, and to
24 enforce the collection thereof in the same manner that taxes due
25 on unseated lands are or may be assessed and collected:

26 Provided, That nothing in this section shall be construed as
27 giving greater validity to unexecuted land warrants than they
28 are now entitled to, nor to the detriment of persons under legal
29 disabilities, provided such person or persons comply with the
30 foregoing requisitions within the time or times limited,

1 respectively, after such disability shall be removed.

2 Section 607. Assessment of Unseated Lands.--All unseated
3 lands within this Commonwealth held by individuals,
4 copartnerships, associations or corporations, either by
5 improvement, warrant, patent or otherwise, shall, for the
6 purpose of raising county rates and levies, be valued and
7 assessed in the same manner as other property.

8 Whenever any tax levy is made upon land as unseated, which
9 the assessors for the same year by error or mistake returned
10 assessed as seated, while the same ought or might legally have
11 been assessed as unseated, such levy shall be deemed valid and
12 regular for all intents and purposes, notwithstanding it differs
13 from the copy of the duplicate furnished by the assessor. All
14 records of the [board] governing body charging lands as unseated
15 with arrears of taxes, shall be evidence of an assessment. No
16 clearing over by mistake shall ever be deemed sufficient to
17 render land seated.

18 Section 40. Section 608 of the act, amended January 18, 1952
19 (1951 P.L.2138, No.606), is amended to read:

20 Section 608. Assessment of Lands Divided by County Lines.--
21 The chief assessor shall on all lands made the assessment in the
22 county in which the mansion house is situated when county lines
23 divide a tract of land. Whenever the dividing line between two
24 counties shall pass through the mansion house of any tract of
25 land, the owner of the land so divided may choose, as the situs
26 of assessment, either of the counties by a written notice of his
27 election to the [commissioners] governing body of both counties.
28 The assessor of the county so chosen shall assess therein all
29 the tract of land. In the event that the owner shall refuse or
30 fail to so choose, then the county in which the larger portion

1 of the mansion house is situated shall have the right of
2 assessment.

3 Section 41. Sections 610 and 616 of the act are amended to
4 read:

5 Section 610. Assessment Where Township Line Passes Through
6 Mansion House.--Whenever the dividing line between any township
7 and city or borough, or between any two townships as now or may
8 be hereafter located, shall pass through the mansion house of
9 any tract of land, the owner of the land so divided may chose as
10 the place of residence of its occupants, either of the townships
11 or the borough by a written notice of his election to the
12 [commissioners] governing body of the county. A choice once so
13 made shall be binding on the owner and occupiers of such mansion
14 house and on future owners thereof. In case of the neglect or
15 refusal of the owner of such land to make an election as
16 aforesaid, the persons occupying said mansion house shall be
17 regarded as residing wholly within the township, and the
18 [elected or appointed assessors of such township] chief assessor
19 or local assessor, as the case may be, or an assistant assessor
20 shall, in such case or when he elects to reside in the township,
21 assess therein such persons and all the tract of land on which
22 such mansion house is erected.

23 Section 616. Separate Assessment of Coal and Surface.--The
24 chief assessor or local assessor, as the case may be, or an
25 assistant assessor shall hereafter assess coal and surface
26 separately in cases where the life tenant of land has not the
27 right to operate the coal underlying said surface.

28 Section 42. The act is amended by adding sections to read:

29 Section 616.1. Return of Timberlands.--The chief assessor or
30 local assessor, as the case may be, or an assistant assessor, in

1 his return of real estate assessments to the governing body of
2 the county, shall include, in the return, the timberland in the
3 county by specifying in separate columns the number of acres
4 each tract contains of cleared land and of timberland.

5 Section 616.2. Assessment of Auxiliary Forest Reserves.--
6 Surface land which has been, since the fifth of June, one
7 thousand nine hundred thirteen, or will be classified and set
8 apart as auxiliary forest reserves, in accordance with law,
9 shall, as long as it remains so classified, be rated for tax
10 assessment purposes at a value of not more than one dollar
11 (\$1.00) per acre. If the surface land is underlaid with coal,
12 iron ore or other valuable minerals, oil or gas, these natural
13 resources shall be separately assessed, and the surface land
14 shall be assessed as if it had not been set aside as auxiliary
15 forest reserves.

16 Upon receipt of the assessment returns, the assessment for
17 lands classified as auxiliary forest reserves shall be reduced
18 by the governing body, in its records, to not more than one
19 dollar (\$1.00) per acre, and the assessment returns shall be
20 preserved, as long as the classification is in accordance with
21 certificates filed with the governing body by the Department of
22 Forests and Waters or the Department of Environmental Resources.

23 Section 43. Section 617.1(b) of the act, amended December
24 15, 1969 (P.L.362, No.158), is amended to read:

25 Section 617.1. Mobilehomes and House Trailers to Be Assessed
26 in Name of Owner.--* * *

27 (b) Each person in whose name a mobilehome or house trailer
28 is assessed, rated or valued as provided in this act, shall be
29 notified in writing by the chief assessor or local assessor, as
30 the case may be, or an assistant assessor that it shall be

1 unlawful for any person to remove the mobilehome or house
2 trailer from the taxing district without first having obtained
3 removal permits from the local tax collector.

4 * * *

5 Section 44. Section 618 of the act is amended to read:

6 Section 618. Assessment of Personal Property.--Personal
7 property subject to taxation for county purposes shall be
8 assessed in the manner provided by existing laws, except that
9 the [county commissioners] governing body shall fix the date as
10 of which the valuation of personal property shall be determined,
11 when and to whom returns of taxable personal property shall be
12 made, and when appeals from such assessments shall be heard in
13 the same manner and with like notice and like periods of time as
14 herein provided for appeals from assessments of real estate. All
15 such personal property assessments shall be entered on the
16 assessment rolls.

17 Section 45. The heading of Article VII of the act is amended
18 and a subdivision heading is added to read:

19 ARTICLE VII

20 [REVISIONS AND APPEALS]

21 REVIEW AND REVISION OF ASSESSMENTS

22 (a) Preliminary Provisions

23 Section 46. Section 701 of the act, amended December 13,
24 1982 (P.L.1173, No.270), is amended to read:

25 Section 701. [Appeal Notices] Preparation of Assessment

26 Lists and Notices.--(a) Upon receipt of the assessment roll
27 from the [assessor] assessment office, or as soon thereafter as
28 possible, the [board] governing body shall examine and inquire
29 whether the assessments and valuations have been made in
30 conformity with the provisions of this act, and shall revise the

1 same, increasing or decreasing the assessments and valuations as
2 in their judgment may seem proper, and shall add thereto such
3 property or subjects of taxation as may have been omitted. The
4 [board] governing body may revise and decrease the assessment
5 and valuation of real property the buildings of which are
6 completely destroyed or razed, taking into account the loss in
7 value of the property for that part of the assessment year
8 subsequent to the destruction. The [board] governing body shall,
9 on or before the [fifteenth] first day of July prepare an
10 assessment roll or list of persons and property subject to local
11 taxation, together with the value placed upon each person and
12 each parcel or tract of real property. The [board] governing
13 body shall at the same time prepare a list of all property
14 exempted by law from taxation. It shall cause to be mailed or
15 delivered to each owner of property or person assessed, and
16 taxing district having an interest therein, the actual value of
17 whose property or personal assessment has been changed from that
18 fixed in the preceding assessment roll as corrected after
19 revision or the value of whose property or personal assessment
20 has not theretofore been separately fixed, or when the
21 established predetermined ratio has been changed within the
22 county, at his last known address, a notice of such change, the
23 amount of the present assessment, valuation and ratio if the
24 property or personal assessment was previously separately
25 assessed and the amount of such new assessment, valuation and
26 ratio. Said notice shall be mailed within five days from the
27 date the [board] governing body made such change or added said
28 property to the roll and shall state that any person aggrieved
29 by such change or by any assessment, and the said taxing
30 districts may [appeal to the board for relief by filing with the

1 board], within [forty] thirty days of the date of such notice,
2 [a statement in writing of such intention to appeal, designating
3 the assessment or assessments by which such person is aggrieved,
4 and the address to which notice of when and where to appear for
5 hearing of the appeal shall be mailed] seek a review and
6 revision of the assessment.

7 (a.1) The [board] governing body is authorized to make
8 additions and revisions to the assessment roll of persons and
9 property subject to local taxation at any time in the year, so
10 long as the notice provisions [of this section] are complied
11 with. All additions and revisions shall be a supplement to the
12 assessment roll for levy and collection of taxes for the tax
13 year for which the assessment roll was originally prepared, in
14 addition to being added to the assessment roll for the following
15 calendar or fiscal tax years.

16 (b) Any person aggrieved by any assessment whether or not
17 the value thereof shall have been changed since the preceding
18 annual assessment, or any taxing district having an interest
19 therein, may [appeal to the board for relief. Any person or such
20 taxing districts desiring to make an appeal shall], on or before
21 the first day of [September, file with the board an appeal,
22 setting forth:

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

25 (2) The address to which the board shall mail notice of when
26 and where to appear for hearing.] August, seek a review and
27 revision of the assessment by notifying the county assessment
28 office in writing pursuant to section 711.

29 (b.1) For the purpose of assessment appeals under this act,
30 the term "person" shall include, in addition to that provided by

1 law, a group of two or more persons acting on behalf of a class
2 of persons similarly situated with regard to the assessment.

3 (c) Notwithstanding any other provisions of this act when
4 any county proposes to institute a county-wide revision of
5 assessments upon real property, the following notice
6 requirements and appeal process shall be followed:

7 (1) All property owners shall be notified by first class
8 mail at their last known address of the value of the new
9 assessment and the value of their old assessment.

10 (2) All property owners shall have the right to [appeal]
11 seek a review and revision of any new assessment value within
12 thirty days [of] after receipt of notice and each notice shall
13 so state.

14 (3) The [board] governing body shall mail all notices on or
15 before the first day of July. The chief assessor, board [at its
16 discretion] or panel of the board may commence with the [hearing
17 of appeals] informal review procedures thirty days following the
18 mailing of the initial notices of reassessment.

19 [(4) The board shall notify each person and each taxing
20 district having an interest therein, who has filed an appeal, of
21 the time and place of hearing on said appeal by depositing such
22 notice in the mail addressed to such person at the address
23 designated in the appeal not later than the twentieth day
24 preceding the day designated in the notice for such appearance.
25 Any person or such taxing district who shall fail to appear for
26 hearing at the time fixed shall be presumed to have abandoned
27 his appeal unless said hearing date is re-scheduled by the
28 mutual consent of the property owner and the board.]

29 (5) On or before the fifteenth day of November, the [board]
30 governing body shall certify to the clerk or secretary of each

1 political subdivision coming within the scope of this act within
2 the county, the value of real property, the value of
3 occupations, and the number of persons subject to personal taxes
4 appearing in the assessment roll and taxable by the respective
5 political subdivisions.

6 [(6) All appeals shall be heard and acted upon by the board
7 by not later than the last day of October.]

8 Section 47. The act is amended by adding sections to read:

9 Section 701.1. Notice for Information by Assessors.--The
10 chief assessor, for assessment purposes, shall give to an owner
11 of real property only one notice by United States Postal Service
12 first class mail, registered mail or certified mail, return
13 receipt requested, postage prepaid. The notice shall require an
14 owner of real property to file a property statement. The
15 statement may include records and information pertaining to sale
16 of ownership interests, partnership interests, stock
17 transactions and income and expense of rental income-producing
18 property. The owner of property shall submit a property
19 statement within forty-five days after the notice of the chief
20 assessor. The notice shall include a statement that compliance
21 with the notice is mandatory by law.

22 The term "rental income-producing property," as used in this
23 section, shall include, but not be limited to, residential
24 rental realty, apartments, rooming houses, commercial rental
25 realty, leased industrial realty, leased land, garages, hotels,
26 motels, inns, bed and breakfast accommodations and similar
27 rental real estate.

28 Section 701.2. Failure to File a Property Statement after
29 Notice.--(a) If an owner fails to respond to the notice of the
30 chief assessor within forty-five days, the chief assessor shall

1 value the property at the amount the chief assessor, from
2 information in his possession or available to him, reasonably
3 determines to be the full and fair value.

4 (b) If an owner has good cause for failing to respond to the
5 notice within the required period of time, the chief assessor
6 may extend the period for an additional forty-five days. No
7 further extension shall be permitted.

8 (c) If an owner disputes the valuation made by the chief
9 assessor, the owner may appeal in accordance with the provisions
10 of this article. A completed property statement shall be filed
11 with the appeal in order for the appeal to be considered valid.

12 Section 701.3. Confidentiality.--Information gained by the
13 chief assessor shall be confidential except for official
14 purposes, and a person or agent divulging such information shall
15 be deemed guilty of a misdemeanor, and upon conviction, be
16 sentenced to pay a fine of not more than five hundred dollars
17 (\$500), or to imprisonment for not more than three years, or
18 both, as the court shall determine.

19 Section 48. Sections 702, 702.1, 703, 703.1, 703.2, 703.3,
20 704, 705 and 706 of the act are repealed.

21 Section 49. Article VII of the act is amended by adding
22 subdivisions to read:

23 (b) Administrative Review

24 Section 711. Informal Review Process.--(a) A taxpayer or
25 taxing district disputing an assessment, change of assessment or
26 reassessment, including matters relevant to tax-exempt real
27 property, whether or not the value of the assessment has been
28 changed since a preceding assessment, shall have the right to
29 appeal the assessment, change of assessment or reassessment in
30 writing to the assessment office.

1 (b) A taxpayer or taxing district choosing to appeal an
2 assessment, change of assessment or reassessment shall notify
3 the county assessment office in writing requesting one of the
4 following options of informal review:

5 (1) Informal meeting between the taxpayer or taxing district
6 and the chief assessor or his designee, for review of the
7 assessment or reassessment in question; or

8 (2) Informal review between the taxpayer or taxing district
9 and the board or, if designated by the board, a panel thereof.

10 (c) The taxpayer or taxing district shall include with the
11 written notice requesting one of the options for informal review
12 the following:

13 (1) The assessment by which the party is aggrieved.

14 (2) The address to which the board must mail notice of the
15 hearing.

16 (d) The chief assessor or the board or panel of the board
17 shall conduct informal review proceedings to insure that all
18 formal appeals to the board, except appeals under section
19 701(a.1), are acted upon by the board by the last day of
20 October.

21 (e) (1) If the option in subsection (b)(1) is selected, the
22 chief assessor may appoint a designee to act for the chief
23 assessor; and any reference in this article to an informal
24 review by the chief assessor shall be deemed to include an
25 informal review by the designee.

26 (2) If the option in subsection (b)(2) is selected, the
27 board, in its discretion, shall determine whether the board or a
28 panel of the board shall conduct the informal review.

29 (f) A taxpayer or taxing district must meet with the chief
30 assessor or the board or a panel of the board for an informal

review before the taxpayer or taxing district may seek an appeal under sections 721 through 730 or sections 741 through 749.

Section 712. Informal Review by Chief Assessor.--(a) If a taxpayer or taxing district elects to meet informally with the chief assessor, the assessor shall, without limitation or restriction, make available data used to determine the assessment, disclose the methodology applied during the assessment process and make available and provide access to any other information relating to the assessment and the assessment process. A copy of all information made available, including, but not limited to, records, reports and data, shall be furnished by the chief assessor to the taxpayer or taxing district upon request at the expense of the taxpayer.

(b) A taxpayer or taxing district may present to the chief assessor information and data relevant to the disputed assessment. Witnesses offering any testimony or evidence relative to an aspect of the value of the real estate subject to assessment or reassessment shall be required to disclose, under oath, the specific circumstances under which the witness receives compensation for the testimony or evidence.

(c) Within ten days of meeting informally with a taxpayer or taxing district in accordance with this section, the chief assessor shall render a written determination regarding the assessment in dispute and give the affected taxpayer and taxing districts notice by sending each of them a copy of the written determination by first class mail. The chief assessor shall keep a record of the date on which a notice required by this subsection was mailed.

(d) The written determination of the chief assessor shall include, but not be limited to:

1 (1) The name and addresses of the taxpayer or taxing
2 district which met with the chief assessor for an informal
3 review of a disputed assessment or assessments.

4 (2) The date on which the informal review meeting took
5 place.

6 (3) The property involved in the dispute and the assessed
7 values assigned to the property.

8 (4) The findings and recommendations by the chief assessor.

9 (5) The date on which the determination was mailed to the
10 taxpayer and taxing districts.

11 (e) The chief assessor shall enclose with each notice of
12 determination an appeal withdrawal form, which shall contain a
13 statement that formal appeal proceedings regarding the disputed
14 assessment or assessments may be avoided if each affected
15 taxpayer and taxing district sign and return their respective
16 appeal withdrawal forms within fifteen days of the date on which
17 the determination was mailed to the taxpayer and taxing
18 districts.

19 (f) If the affected taxpayer and taxing districts sign and
20 make a timely return of their respective appeal withdrawal forms
21 indicating their acceptance of the chief assessor's
22 determination, the chief assessor shall notify each affected
23 taxpayer and taxing district that the determination has been
24 agreed to and that it shall be binding on them.

25 (g) If the taxpayer or any affected taxing district refuses
26 to accept the chief assessor's determination by failing to
27 return the signed appeal withdrawal form pursuant to subsection
28 (e), the chief assessor shall notify the affected taxpayer and
29 taxing district of the failure to reach agreement on acceptance
30 of the determination and shall provide them with information

1 relative to an appeal to the board pursuant to sections 721
2 through 730. The chief assessor shall keep a record of the date
3 on which a notice required by this subsection was mailed.

4 (h) If there is a failure to reach agreement on the
5 acceptance of a determination after an informal review by the
6 chief assessor, the taxpayer or taxing districts may file a
7 formal assessment appeal with the board. A formal appeal to the
8 board under this subsection must be filed within fifteen days of
9 the date on which the notice of the failure to accept the
10 determination pursuant to subsection (g) was mailed.

11 (i) Failure by the chief assessor to conduct meetings or
12 mail the required notifications in a timely fashion shall not
13 preclude the disputing taxpayer or taxing district from pursuing
14 further appeals under this article.

15 Section 713. Informal Review by Board.--(a) If a taxpayer
16 or taxing district elects to meet informally with the board or a
17 panel of the board under section 711(b)(2), the board or panel
18 shall, without limitation or restriction, make available data
19 used to determine and review the assessment, disclose the
20 methodology applied during the assessment and review process,
21 and make available and provide access to other information
22 relating to the assessment and the assessment review process. A
23 copy of the information available under this provision,
24 including, but not limited to, records, reports and data, shall
25 be furnished by the board or a panel of the board to the
26 taxpayer upon request at the expense of the taxpayer.

27 (b) A taxpayer or taxing district may present to the board
28 or a panel of the board information, witnesses and data relevant
29 to the disputed assessment and the assessment review process.

30 (c) Within ten days of meeting informally with a taxpayer or

taxing district in accordance with this section, the board or panel of the board shall render a written determination regarding the assessment in dispute and give the affected taxpayer and taxing districts notice by sending each of them a copy of the written determination by first class mail. The board or panel of the board shall keep a record of the date on which a notice required by this subsection was mailed.

(d) The written determination of the board or panel of the board shall include, but need not be limited to:

(1) The names and addresses of the taxpayer or taxing district which met with the board or panel of the board for an informal review of a disputed assessment.

(2) The date on which the informal review meeting took place.

(3) The property involved in the dispute and the assessed values assigned to the property.

(4) The findings and recommendations by the board or panel of the board.

(5) The date on which the determination was mailed to the taxpayer and taxing district.

(e) The board or panel of the board shall enclose with each notice of determination an appeal withdrawal form, which shall contain a statement that formal appeal proceedings regarding the disputed assessment or assessments may be avoided if each affected taxpayer and taxing district sign and return their respective appeal withdrawal forms within fifteen days of the date on which the determination was mailed to the taxpayer and taxing district.

(f) If the affected taxpayer and taxing district sign and make a timely return of their respective appeal withdrawal forms

1 indicating their acceptance of the board or panel of the board's
2 determination, the board or panel of the board shall notify each
3 affected taxpayer and taxing district that the determination has
4 been agreed to and that it shall be binding on them.

5 (g) If the taxpayer or any affected taxing district refuses
6 to accept the determination of the board or panel of the board
7 by failing to return the signed appeal withdrawal form pursuant
8 to subsection (e), the board or panel of the board shall notify
9 the affected taxpayer and taxing district of the failure to
10 reach agreement on acceptance of the determination and shall
11 provide them with information relative to an appeal to either
12 the board pursuant to sections 721 through 730 or to the court
13 pursuant to sections 741 through 749. The board or panel of the
14 board shall keep a record of the date on which a notice required
15 by this subsection was mailed.

16 (h) If there is a failure to reach agreement on the
17 acceptance of a determination after an informal review by the
18 board or panel of the board, the taxpayer or taxing district may
19 file a formal assessment appeal with the board or, if agreed to
20 by the taxpayer and each taxing district, to the court of common
21 pleas. A formal appeal to the board or the court of common pleas
22 under this section must be filed within fifteen days of the date
23 on which the notice of the failure to accept the determination
24 pursuant to subsection (g) was mailed.

25 (i) Failure by the board to conduct meetings or mail the
26 required notifications in a timely fashion shall not preclude
27 the disputing taxpayer or taxing district from pursuing further
28 appeals under this article.

29 Section 714. Agreement upon Assessment.--Copies of the
30 written determination approved by the taxpayer and taxing

district and the appeal withdrawal forms signed by the taxpayer
and taxing district shall be maintained by the county assessment
office as evidence of the agreement.

(c) Appeals to Board

Section 721. Conformity with Local Agency Law.--The
practice, procedure and judicial review of all appeals filed
with the Board of Assessment Revisions shall conform with all
relevant aspects of Title 2 of the Pennsylvania Consolidated
Statutes (relating to administrative law and procedure).

Section 722. Factors in Determinations of the Board.--(a)
In an appeal of an assessment the board shall make the following
determinations:

(1) The market value as of the date such appeal was filed
before the board.

(2) The common level ratio published by the State Tax
Equalization Board on or before the first day of July of the
year prior to the tax year being appealed to the board.

(b) The board, after determining the market value of the
property, shall then apply the established predetermined ratio
to such value unless the common level ratio published by the
State Tax Equalization Board on or before the first day of July
of the year prior to the tax year being appealed to the board
varies by more than fifteen per centum (15%) from the
established predetermined ratio, in which case the board shall
apply that same common level ratio to the market value of the
property. As an example, in the case of a predetermined ratio
(PDR) of 30% the following calculations would be made to achieve
a permissible ratio variance of twenty-five and one-half per
centum (25.5%) to thirty-four and one-half per centum (34.5%):

30% (PDR) x 15% = 4.5%

30% (PDR) + 4.5% = 34.5%

30% (PDR) - 4.5% = 25.5%

(c) When a county has effected a countywide revision of the assessment which was used to develop the common level ratio last determined by the State Tax Equalization Board the following applies:

(1) If a county changes its assessment base by applying a change in predetermined ratio, the board shall apply the percentage change between the existing predetermined ratio and newly established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(2) If the county performs a countywide revision of assessments by revaluing the properties and applying an established predetermined ratio, the board shall utilize the established predetermined ratio instead of the common level ratio for the year in which the assessment was revised and until such time as the common level ratio determined by the State Tax Equalization Board reflects the revaluing of properties resulting from the revision of assessments.

(d) Nothing herein shall prevent any appellant from appealing a base year valuation without reference to ratio.

(e) Persons who have suffered catastrophic losses to their property shall have the right to appeal before the board within the remainder of the county fiscal year in which the catastrophic loss occurred, or within six months of the date on which the catastrophic loss occurred, whichever time period is longer. The board shall reassess the value of the property in the following manner: the value of the property before the catastrophic loss, based on the percentage of the taxable year

for which the property stood at its former value, shall be added to the value of the property after the catastrophic loss, based on the percentage of the taxable year for which the property stood at its reduced value. Property improvements made subsequent to the catastrophic loss in the same tax year shall not be included in the reassessment described in this subsection for that tax year. Any adjustments in assessment under this subsection:

(1) shall be reflected by the appropriate taxing districts in the form of a credit for the succeeding tax year; or

(2) upon application by the property owner to the appropriate taxing districts, shall result in a refund being paid to the property owner at the time of issuance of the tax notice for the next succeeding tax year by the respective taxing districts. As used in this section, "catastrophic loss" means a loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of the real property and which exceed fifty per centum (50%) of the market value of the real property prior to the loss.

Section 723. Notice and Hearing.--(a) Notice shall be given to the public, the taxpayer, other taxing districts and any other person who has made a timely request for notice. Notices shall be given at the time and in the manner prescribed by the board. If an appeal has been filed, the board shall notify each person and the taxing district having an interest in the appeal of the hearing. Notice shall be effected by mail to the address of the party as designated in the statement of intention to appeal or, if there is no designation, as determined by the board. Notice must be mailed at least fifteen days prior to the date of the hearing.

1 (b) The board shall meet for the hearing of appeals. All
2 appeals except those brought under section 701(a.1) shall be
3 acted upon by the last day of October.

4 Section 724. Appearances; Required Disclosures.--(a) The
5 parties to a hearing before a board shall be the chief assessor
6 or his designee, the taxpayer, representatives of aggrieved
7 taxing districts and any other persons or organizations
8 permitted by the board to appear. The board may require that all
9 persons who wish to be considered parties enter appearances in
10 writing on forms provided by the board for that purpose.

11 (b) Witnesses providing testimony at a hearing relative to
12 any aspect of the value of the real estate which is the subject
13 of the assessment or reassessment appeal shall be required to
14 disclose, under oath, the specific circumstances under which the
15 witness receives compensation from a party to the hearing for
16 providing the testimony.

17 Section 725. Oaths and Subpoenas.--The chairman of a board
18 shall have power to administer oaths and to issue subpoenas
19 compelling the attendance of witnesses and the production of
20 relevant documents and papers, including witnesses and documents
21 requested by the parties.

22 Section 726. Representation by Counsel.--The parties to an
23 appeal may retain private legal counsel and shall be afforded
24 the opportunity to respond, present evidence and argument and
25 cross-examine adverse witnesses on all relevant issues.

26 Section 727. Rules of Evidence.--Formal rules of evidence
27 shall not apply, but irrelevant, immaterial, or unduly
28 repetitious evidence may be excluded.

29 Section 728. Record of Proceedings.--A board shall keep a
30 stenographic record of the proceedings and a transcript of the

proceedings and copies of graphic or written material received in evidence shall be made available to a party at reasonable expense to the party.

Section 729. Ex Parte Proceedings.--A board shall not communicate directly or indirectly with a party or the party's representative in connection with an issue involved except upon notice and opportunity for all parties to participate in the communication. A board shall not consider a communication, report, staff memorandum or other material unless all parties are afforded an opportunity to contest the material so considered. A board shall not inspect the property or its surroundings after the commencement of hearings with a party or the party's representative unless all parties are given an opportunity to be present.

Section 730. Decision of the Board; Delivery of Decision and Appeal.--(a) A board shall render a written decision within fifteen days after the hearing ends but in no event later than the last day of October.

(b) Each decision shall be accompanied by findings of fact, conclusions based on the findings, and the reasons for the conclusions. Reasoning shall contain references to any provision of law or court decision relied on in reaching the conclusion is deemed appropriate in light of the facts found.

(c) A copy of a final decision shall be delivered to the taxpayer, the chief assessor, the taxing districts and any other party that has entered an appearance personally or by mail.

(d) A taxpayer or taxing district who disagrees with a final written decision of the board shall have the right to appeal the board's decision to the court of common pleas within thirty days after receipt of the decision.

1 (d) Appeals to Courts of Common Pleas

2 Section 741. Proceedings.--An appeal to a court of common
3 pleas shall be conducted as follows:

4 (1) If the appeal is taken on a decision of a board after a
5 formal hearing pursuant to sections 721 through 730, the
6 proceedings on appeal shall be conducted in accordance with 2
7 Pa.C.S. Ch. 7 Subch. B (relating to judicial review of local
8 agency action).

9 (2) If the appeal is taken on a determination made after an
10 informal review by the board or a panel of the board pursuant to
11 section 713, the proceeding on appeal shall be conducted de novo
12 in accordance with the Rules of Civil Procedure that would be
13 applicable if the action was initially commenced in the court of
14 common pleas.

15 Section 742. Factors in Determinations of the Court.--(a)
16 In an appeal of an assessment the court shall make the following
17 determinations:

18 (1) The market value as of the date such appeal was filed
19 before the board of assessment appeals. In the event subsequent
20 years have been made a part of the appeal, the court shall
21 determine the respective market value for each such year.

22 (2) The common level ratio which was applicable in the
23 original appeal to the boards. In the event subsequent years
24 have been made a part of the appeal, the court shall determine
25 the respective common level ratio for each such year published
26 by the State Tax Equalization Board on or before the first day
27 of July of the year prior to the tax year being appealed.

28 (b) The court, after determining the market value of the
29 property under subsection (a)(1), shall apply the established
30 predetermined ratio to such value unless the corresponding

1 common level ratio determined under subsection (a)(2) varies by
2 more than fifteen per centum (15%) from the established
3 predetermined ratio, in which case the court shall apply the
4 respective common level ratio to the corresponding market value
5 of the property. As an example, in the case of a predetermined
6 ratio (PDR) of 30%, the following calculations would be made to
7 achieve a permissible ratio variance of twenty-five and one-half
8 per centum (25.5%) to thirty-four and one-half per centum
9 (34.5%):

10 30% (PDR) x 15% = 4.5%

11 30% (PDR) + 4.5% = 34.5%

12 30% (PDR) - 4.5% = 25.5%

13 (c) When a county has effected a countywide revision of the
14 assessment which was used to develop the common level ratio last
15 determined by the State Tax Equalization Board, the following
16 applies:

17 (1) If a county changes its assessment base by applying a
18 change in predetermined ratio, the court shall apply the
19 percentage change between the existing predetermined ratio and
20 newly established predetermined ratio to the county's common
21 level ratio to establish the certified revised common level
22 ratio for the year in which the assessment was revised.

23 (2) If the county performs a countywide revision of
24 assessments by revaluing the properties and applying an
25 established predetermined ratio, the court shall utilize the
26 established predetermined ratio instead of the common level
27 ratio for the year in which the assessment was revised and until
28 such time as the common level ratio determined by the State Tax
29 Equalization Board reflects the revaluing of properties
30 resulting from the revision of assessments.

1 (d) An appellant may appeal a base year valuation without
2 reference to ratio.

3 Section 743. Hearing by Court or Master; Required

4 Disclosures.--(a) (1) The court may proceed as provided for in
5 this section if an appeal is taken pursuant to section 741(2) on
6 a decision made after an informal review.

7 (2) The court may proceed as provided for in this section if
8 an appeal is taken pursuant to section 741(1) on a determination
9 of a board after a formal hearing if the court:

10 (i) finds that the board failed to keep a full and complete
11 record of procedures as required by section 728; and

12 (ii) elects not to remand the proceedings to the board for
13 the purpose of making the record required by section 728.

14 (b) A witness providing testimony before the court or a
15 master relative to an aspect of the value of the real estate
16 subject to assessment or reassessment shall be required to
17 disclose, under oath, the specific circumstances under which the
18 witness receives compensation from a party to these proceedings
19 for the testimony.

20 Section 744. Notice of Master's Hearing.--Written notice of
21 the hearing shall be given to each attorney of record by the
22 master or, if no attorney has appeared of record for a party,
23 notice of the hearing shall be given the party by the master.

24 Section 745. Master's Report.--(a) The master shall file
25 the record and a transcript of the testimony together with the
26 report and recommendation within thirty days after the receipt
27 of the transcript by the master.

28 (b) The master shall immediately send notice of the filing
29 of the report to each party and shall accompany the notice with
30 a copy of the report and recommendation.

1 (c) The master's report shall contain findings of fact,
2 conclusions of law and a recommendation. A transcript of the
3 testimony, and the exhibits, pleadings and other papers in the
4 action shall be attached to the report.

5 (d) The findings of fact shall include a summary of the
6 evidence with appropriate comprehensive discussion.

7 (e) The conclusions of law shall include a discussion of the
8 law and the facts and the legal conclusions reached by the
9 master.

10 (f) The recommendation shall set forth the assessment
11 valuation which the master deems to be both equitable under all
12 factual circumstances and in conformity with all relevant legal
13 principles applicable to the real property of the taxpayer. The
14 master shall attach a proposed decree.

15 Section 746. Exceptions to Master's Report.--(a) Within
16 twenty days after notice of the filing of the master's report
17 has been mailed, exceptions may be filed by any party to the
18 report or any part thereof, to rulings on objections to
19 evidence, to statements or findings of fact, to conclusions of
20 law, or to any other matters occurring during the hearing. Each
21 exception shall set forth a separate objection precisely and
22 without discussion. Matters not covered by exceptions are deemed
23 waived unless, prior to entry of the final decree, leave is
24 granted to file exceptions raising those matters.

25 (b) If no exceptions are filed to the master's report within
26 the twenty-day period, the court shall review the report and if
27 approved shall enter a final decree.

28 (c) If exceptions are filed, the court shall hear argument
29 on the exceptions and enter an appropriate final decree. No
30 motion for post-trial relief may be filed to the final decree.

1 Section 747. Rules of Court.--The court is hereby authorized
2 to make and adopt such rules and practices as may be necessary
3 to carry this act into effect which are consistent with the
4 Rules of Civil Procedure, and to regulate proceedings before
5 masters, and to fix their fees.

6 Section 748. Appeals to Supreme or Commonwealth Courts.--The
7 board, or a taxpayer or taxing district who is party to the
8 appeal to the court of common pleas, may appeal from the
9 judgment, order or decree of the court of common pleas in any
10 matter affecting the assessment. The appeal shall not prevent
11 the collection of the taxes upon the assessment fixed or allowed
12 by such judgment, order or decree of the court of common pleas,
13 but in case the same shall be reduced, then the excess shall be
14 returned to the taxpayer who paid it.

15 Section 749. Appeals by Taxing Districts.--The corporate
16 authorities of a county, borough, town, township or school
17 district which feels aggrieved by an assessment of property or
18 other subject of taxation for its corporate purposes, shall have
19 the right to appeal from an assessment in the same manner,
20 subject to the same procedure and with like effect as if such
21 appeal were taken by the taxpayer. In addition, they may take an
22 appeal from a decision of the board or court of common pleas as
23 though they had been a party to the proceedings before the board
24 or court, even though they were not a party in fact.

25 (e) Procedures Following Appeals Process

26 Section 761. Correction of Assessment Roll; Preparation of
27 Duplicates.--(a) When the appeals process has been concluded
28 and a final determination, decision or court order has been
29 entered in each case, the chief assessor shall make changes in
30 the assessment roll required by the final determination. When

corrections have been made, the chief assessor shall prepare three copies of the assessment roll. He shall deliver them, on or before the fifteenth day of November, with his certificate that they are a true copy of the original assessment roll, to the following:

(1) One copy to the chief clerk of the governing body.

(2) One copy of such portion of the roll as contains the assessment of persons or property within each school district to the secretary of the board of school directors of the respective school district.

(3) One copy of such portion of the roll as contains the assessment of persons or property within each city accepting the provisions of this act, or borough, town or township, to the respective city clerk, borough secretary, town clerk or secretary or township secretary. All copies of the roll shall, for all purposes, be considered as originals. The copies shall provide space to the right of each assessment for the entry of all taxes which may be levied by the respective political subdivisions. The original assessment roll as corrected after appeals shall be preserved in the office of the chief assessor, or of the governing body, and shall be open to public inspection, subject to regulations the governing body prescribes for the preservation and safekeeping of such roll.

(b) On or before the fifteenth day of November, the chief assessor shall certify to the clerk or secretary of each political subdivision which comes within the scope of this act within the county the following:

(1) The value of real property.

(2) The value of occupations.

(3) The number of persons subject to personal taxes who

1 appear in the assessment roll and who are taxable by the
2 respective political subdivisions.

3 Section 762. Notice of Changes Given to Taxing
4 Authorities.--When the governing body makes a change in the
5 amount of three hundred dollars (\$300) or more or in the
6 assessed value of property is finally fixed in the preceding
7 assessment roll, or fixes valuation or property which has not
8 theretofore been separately fixed, whether the change or new
9 valuation is made before or after an appeal has been heard, the
10 governing body shall give notice of the change or new valuation
11 to the clerk of the city, if it has accepted the provisions of
12 this act, in which the assessed property is located, to the
13 secretary of the school district in which the assessed property
14 is located, and to the secretary of the borough or township in
15 which the assessed property is located.

16 Section 763. Duplicates for Political Subdivisions Lying in
17 More Than One County; Choice of Assessment Ratio.--Where a
18 political subdivision which uses for taxation purposes the
19 valuations or assessments prepared by the county under the
20 provisions of this act shall lie in more than one county, and
21 the respective counties fix different established predetermined
22 ratios for their assessment of property, the political
23 subdivision may levy its taxes on the ratio to actual value used
24 by any one of such counties, notwithstanding the fact that many
25 of the properties so taxed are located in a county using a
26 different ratio.

27 In such cases, the counties whose ratio is rejected in
28 preparing copies of that portion of their assessment roll which
29 relate to the political subdivisions to which this section
30 applies, shall set forth the additional information showing the

1 actual valuations of properties upon which their assessment
2 ratio is based. This information shall be contained in the
3 copies certified to the political subdivisions with space to the
4 right of each valuation for the entry of the assessed valuation
5 at the established predetermined ratio used by the political
6 subdivision and for the entry of all taxes which may be levied
7 thereon.

8 Section 764. Errors in Assessments and Refunds.--If through
9 mathematical or clerical error, an assessment is made greater
10 than it should have been, and taxes are paid on such incorrect
11 assessment, the governing body, upon discovering such error and
12 correcting the assessment, shall so inform the appropriate
13 taxing district or districts, which shall make a refund to the
14 taxpayer or taxpayers for a period not in excess of six years
15 from the date of application for refund or discovery of such
16 error by the governing body.

17 Section 765. Payment of Taxes Pending Appeal.--(a) Any
18 appeal shall not prevent the collection of taxes based on the
19 assessment complained of, but in case the same shall be reduced,
20 then the excess shall be returned to the taxpayer or taxpayers
21 who have paid it. The appellant shall pay the amount of the tax
22 alleged to be due by reason of the assessment which is being
23 appealed. Payment in this case shall be made to the tax
24 collector under a protest, in writing, and when the tax is paid
25 over to the taxing district, the tax collector shall notify the
26 taxing district that the payment was made under protest and
27 shall deliver the written protest to the taxing district.

28 Whereupon, the taxing district shall be required to segregate
29 twenty-five per centum (25%) of the amount of the tax paid over
30 and shall deposit the segregated amount in a separate account in

1 the depository in which the funds of the taxing district are
2 deposited. The taxing district may not expend any of the
3 segregated amount unless it first petitions the court, alleging
4 that the segregated amount is unjustly withheld. Thereupon, the
5 court shall have power to order the use by the taxing district
6 of that portion of the segregated amount as shall appear to the
7 court to be reasonably free from dispute, and the remainder of
8 the segregated amount shall be held segregated by the taxing
9 district, pending the final disposition of the appeal. Upon
10 final disposition of the appeal, the amount found to be due the
11 appellant as a refund shall be a legal set-off or credit against
12 future taxes assessed against the appellant by the same taxing
13 district, and where the taxing district alleges that it is
14 unable to thus credit all of the refund in one year, the court,
15 upon application of either party, shall determine over what
16 period of time the refund shall be made, and shall fix the
17 amount of refund which shall be credited in any year or years.
18 This proviso shall be construed to apply to all refunds that are
19 now due or may hereafter become due as the result of appeals
20 from assessments that have not been finally determined or
21 adjusted at the time this act takes effect, regardless whether
22 there has been a payment of any moneys into court or to the tax
23 collector under written protest.

24 (b) If a taxpayer has filed an appeal from an assessment, so
25 long as the appeal is pending before the board or before a court
26 on appeal from the determination of the board, as provided by
27 statute, the appeal will also be taken as an appeal by the
28 taxpayer on the subject property for a valuation for an
29 assessment subsequent to the filing of the appeal with the board
30 and prior to the determination of the appeal by the board or the

1 court. The board shall hold its hearings and make its final
2 determination of the subsequent years in question in the same
3 manner as for the year or years for which the original appeal
4 was filed. This provision shall be applicable to all pending
5 appeals as well as future appeals.

6 Section 50. Section 801 of the act is amended to read:

7 Section 801. The act approved the twenty-second day of May,
8 one thousand nine hundred thirty-three (Pamphlet Laws, eight
9 hundred fifty-three), entitled "An act relating to taxation;
10 designating the subjects, property and persons subject to and
11 exempt from taxation for all local purposes; providing for and
12 regulating the assessment and valuation of persons, property and
13 subjects of taxation for county purposes, and for the use of
14 those municipal and quasi-municipal corporations which levy
15 their taxes on county assessments and valuations; amending,
16 revising and consolidating the law relating thereto; and
17 repealing existing laws," is hereby repealed, in so far as it
18 applies to counties of the third, fourth, fifth, sixth, seventh
19 and eighth classes[, except as to the designation of objects,
20 property and persons subject to and exempt from taxation for
21 city and school purposes in cities, and the assessment and
22 valuation thereof for such purposes].

23 Section 51. This act shall take effect in 90 days.