THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL No. 1720 Session of 1995

INTRODUCED BY COLAIZZO, PETTIT, VAN HORNE, MELIO, DEMPSEY, TRELLO, BATTISTO, WALKO, HENNESSEY, PESCI, CLARK, KREBS, SANTONI, WOZNIAK, LAUGHLIN AND TRAVAGLIO, JUNE 8, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 8, 1995

AN ACT

- 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 subject to and exempt from taxation for county, borough, town, township, school, except in cities and county 6 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 assessment and revision of taxes; defining the powers and 10 duties of such boards; providing for the acceptance of this 11 12 act by cities; regulating the office of ward, borough, town 13 and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing 14 15 for the appointment of a chief assessor, assistant assessors 16 and other employes; providing for their compensation payable 17 by such counties; prescribing certain duties of and certain 18 fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on 19 20 taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial 21 22 assessment, providing for appraisal costs.
- 23 The General Assembly of the Commonwealth of Pennsylvania
- 24 hereby enacts as follows:
- 25 Section 1. The act of May 21, 1943 (P.L.571, No.254), known
- 26 as The Fourth to Eighth Class County Assessment Law, is amended
- 27 by adding a section to read:

- 1 <u>Section 702.2. Appraisal Costs.--When an appeal is taken by</u>
- 2 <u>a municipality or school district of an assessment dealing with</u>
- 3 <u>commercial property, industrial property, multiple residential</u>
- 4 property over twenty units or mobilehome park value made by the
- 5 board and a property appraisal is initiated after consultation
- 6 between representatives of the affected taxing jurisdictions
- 7 <u>involved</u>, the cost for the independent appraisal to be used by
- 8 the board in the appeal shall be paid in the following manner:
- 9 The cost shall be shared among the affected county, the affected
- 10 <u>municipality or municipalities and the affected school district</u>
- 11 or school districts in the same proportion the millage rate of
- 12 each entity is to the total millage of such entities.
- 13 Section 2. This act shall take effect in 60 days.