

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2002 Session of
1995

INTRODUCED BY BARD, MCGILL, FICHTER, REBER, L. I. COHEN,
CORNELL, BUNT, GLADECK, GODSHALL, TRELLO AND SAYLOR,
SEPTEMBER 20, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 20, 1995

AN ACT

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

18 The General Assembly of the Commonwealth of Pennsylvania

19 hereby enacts as follows:

20 Section 1. Section 1 of the act of June 26, 1931 (P.L.1379,
21 No.348), referred to as the Third Class County Assessment Board
22 Law, amended December 14, 1967 (P.L.851, No.373) and November
23 19, 1968 (P.L.1073, No.327), is amended to read:

24 Section 1. [Be it enacted, &c., That in] (a) In all
25 counties of the second A and third class in this Commonwealth,

1 there is hereby created a board, to be known as the Board of
2 Assessment Appeals, which shall be composed of three members.
3 The members of said board shall be appointed by the county
4 commissioners of such counties to serve for terms of four years
5 each. Vacancies happening in said office shall be filled by
6 appointment by the county commissioners for the unexpired terms.
7 The salary of the members of said board shall be fixed by the
8 salary board of the county.

9 [The terms of office of any persons now acting as members of
10 any such board for the assessment and revision of taxes in any
11 such county of the third class shall cease and terminate, and
12 the duties and terms of the borough, ward, and township
13 assessors in such counties, so far as assessments for taxation
14 are concerned, shall cease and terminate upon the passage and
15 approval of this act by the Governor.]

16 (b) In conjunction with a countywide revision of assessments
17 involving either a change in the predetermined ratio or
18 revaluing the properties and applying the predetermined ratio,
19 the county commissioners of a county of the second class A may
20 create up to four temporary auxiliary appeal boards, each to be
21 known as an auxiliary board of assessment appeals. The county
22 commissioners may establish the term of existence for an
23 auxiliary appeal board not to exceed eighteen months. An
24 auxiliary appeal board shall be composed of three members who
25 shall be appointed by the county commissioners to serve for the
26 time that the auxiliary appeal board is in existence. Members of
27 an auxiliary appeal board shall be competent and qualified
28 residents of the county. Vacancies on an auxiliary appeal board
29 shall be filled by appointment by the county commissioners for
30 the duration of the auxiliary appeal board's existence. The

1 salary of members of an auxiliary appeal board shall be fixed by
2 the salary board of the county. The authority of an auxiliary
3 appeal board shall be limited to hearing and determining appeals
4 from assessments in accordance with the provisions of this act
5 and the rules and regulations established pursuant to section 5
6 of this act. After one or more auxiliary appeal boards have been
7 established in accordance with this section, additional
8 auxiliary appeal boards may be established only in conjunction
9 with a succeeding countywide revision of assessments.

10 Section 2. The definition of "board" in section 1.1 of the
11 act, added December 13, 1982 (P.L.1165, No.269), is amended and
12 the section is amended by adding a definition to read:

13 Section 1.1. The following words and phrases when used in
14 this act shall have, unless the context clearly indicates
15 otherwise, the meanings given to them in this section:

16 "Auxiliary appeal board." An auxiliary board of assessment
17 appeals in counties of the second class A created in accordance
18 with subsection (b) of section 1.

19 * * *

20 "Board." The board of assessment appeals in counties of the
21 second A and third class. The term "board," when used in
22 conjunction with hearing and determining appeals from
23 assessments, shall include an auxiliary appeal board, subject to
24 the rules and regulations established pursuant to section 5 of
25 this act.

26 * * *

27 Section 3. This act shall take effect in 60 days.