

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 86

Session of
1999

INTRODUCED BY GODSHALL, BENNINGHOFF, HERSHEY, NICKOL AND
SEYFERT, JANUARY 20, 1999

REFERRED TO COMMITTEE ON JUDICIARY, JANUARY 20, 1999

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," further providing for assessment appeals.

17 The General Assembly of the Commonwealth of Pennsylvania
18 hereby enacts as follows:

19 Section 1. Section 8 of the act of June 26, 1931 (P.L.1379,
20 No.348), referred to as the Third Class County Assessment Board
21 Law, is amended by adding a subsection to read:

22 Section 8. * * *

23 (h) (1) An attorney-in-fact under a power of attorney signed
24 by a person who has the right to appeal to the board of

1 assessment appeals may file the appeal for the person and
2 represent the person in all aspects of the appeal.

3 (2) Representation by an attorney-in-fact under paragraph
4 (1) shall not be construed as the unauthorized practice of law.

5 (3) The appeal of a property assessment decision from the
6 board of assessment appeals to the court of common pleas shall
7 be a de novo proceeding.

8 Section 2. This act shall take effect immediately.