THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

_{No.} 141

Session of 2009

INTRODUCED BY GODSHALL, BOYD, FAIRCHILD, KOTIK, MURT, RAPP, REICHLEY, SIPTROTH AND SWANGER, JANUARY 30, 2009

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 30, 2009

AN ACT

Amending the act of June 26, 1931 (P.L.1379, No.348), entitled, as amended, "An act creating in counties of the second A and 2 third class a board for the assessment and revision of taxes; 3 providing for the appointment of the members of such board by 4 the county commissioners; providing for their salaries, 5 payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the 7 assessment of persons, property, and occupations for county, 8 borough, town, township, school, and poor purposes; 9 authorizing the appointment of subordinate assessors, a 10 solicitor, engineers, and clerks; providing for their 11 compensation, payable by such counties; abolishing the office 12 of ward, borough, and township assessors, so far as the 13 14 making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by 15 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 24 signed by a person who has the right to appeal to the board of

assessment appeals may file the appeal for the person and

- 1 represent the person in all aspects of the appeal.
- 2 (2) Representation by an attorney-in-fact under paragraph
- 3 (1) shall not be construed as the unauthorized practice of law.
- 4 (3) The appeal of a property assessment decision from the
- 5 board of assessment appeals to the court of common pleas shall
- 6 <u>be a de novo proceeding.</u>
- 7 Section 2. This act shall take effect immediately.