

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2023 Session of 2009

INTRODUCED BY GERGELY, SEIP, D. EVANS, DENLINGER, McCALL, BELFANTI, BEYER, BURNS, BUXTON, D. COSTA, DERMODY, GALLOWAY, GIBBONS, GILLESPIE, GOODMAN, HALUSKA, HORNAMAN, KESSLER, KORTZ, LENTZ, GERBER, BEAR, BOYD, CALTAGIRONE, CASORIO, CONKLIN, DeWEESE, EVERETT, FLECK, HANNA, HARPER, WHEATLEY, MAHONEY, MATZIE, METCALFE, MIRABITO, EACHUS, MURPHY, STABACK, R. TAYLOR, M. O'BRIEN, REICHLEY, MOUL, PHILLIPS, ROAE, SCAVELLO, SIPTROTH, WALKO, YUDICHAK, HELM, HICKERNELL, MANN, McILVAINE SMITH, MUSTIO, PAYTON, PICKETT, PRESTON, READSHAW, MILLER, FRANKEL, YOUNGBLOOD, CLYMER, BOYLE, CAUSER, P. COSTA, COX, CUTLER, DALEY, DeLUCA, DePASQUALE, ELLIS, J. EVANS, FAIRCHILD, FARRY, GEORGE, GINGRICH, GRUCELA, HARKINS, HARRIS, HENNESSEY, KAUFFMAN, KOTIK, MANDERINO, MARSICO, MELIO, MENSCH, D. O'BRIEN, O'NEILL, OLIVER, PYLE, REED, REESE, ROCK, ROHRER, SABATINA, SANTONI, K. SMITH, SWANGER, TALLMAN, TRUE, WANSACZ, WATERS, JOHNSON, STEVENSON, BROWN, JOSEPHS, KULA, WHITE AND SANTARSIERO, OCTOBER 6, 2009

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 4, 2010

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," further providing for appeals by
11 municipalities.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 520 of the act of May 22, 1933 (P.L.853,

No.155), known as The General County Assessment Law, amended December 14, 1967 (P.L.846, No.369) and repealed in part June 3, 1971 (P.L.118, No.6), is amended to read:

Section 520. Appeals by Municipalities.--(a) The corporate authorities of any county, city, borough, town, township, school district or poor district, which may feel aggrieved by any assessment of any property or other subject of taxation for its corporate purposes, shall have the right to appeal therefrom in the same manner, subject to the same procedure, and with like effect, as if such appeal were taken by a taxable with respect to his property.

(B) IF THE CORPORATE AUTHORITY OF A SCHOOL DISTRICT SEEKS AN APPEAL PURSUANT TO SUBSECTION (A), A SEPARATE VOTE MUST BE TAKEN FOR EACH PROPERTY THAT THE BOARD OF SCHOOL DIRECTORS OR SCHOOL DISTRICT SEEKS TO APPEAL. PRIOR TO SUCH VOTE, A PUBLIC MEETING, ATTENDED BY AT LEAST A MAJORITY OF THE ELECTED SCHOOL DIRECTORS, SHALL BE HELD WHERE THE OWNER OF THE AFFECTED PROPERTY SHALL BE GIVEN THE OPPORTUNITY TO ADDRESS THE BOARD OF SCHOOL DIRECTORS REGARDING THE PROPOSED APPEAL. THE OWNER, ADDRESS AND TAX PARCEL NUMBER OF THE PROPERTY AS WELL AS THE APPRAISAL METHOD USED BY THE SCHOOL DISTRICT TO DETERMINE THE VALUE OF THE PROPERTY SHALL BE CLEARLY IDENTIFIED AND MADE PUBLIC THIRTY DAYS PRIOR TO THE PUBLIC MEETING. THE OWNER OF THE AFFECTED PROPERTY SHALL BE NOTIFIED THIRTY DAYS PRIOR TO THE PUBLIC MEETING BY UNITED STATES CERTIFIED MAIL, RESTRICTED DELIVERY, RETURN RECEIPT REQUESTED, POSTAGE PREPAID. WITH SUCH NOTICE THE OWNER OF THE AFFECTED PROPERTY SHALL ALSO BE GIVEN THE NAME AND TELEPHONE NUMBER OF A CONTACT PERSON WORKING FOR THE SCHOOL DISTRICT SEEKING THE APPEAL WHO WILL BE AVAILABLE TO DISCUSS THE ASSESSMENT AND THE ASSESSMENT APPEAL DURING NORMAL BUSINESS

1 HOURS PRIOR TO THE PUBLIC MEETING.

2 ~~(b)~~ (C) If the corporate authority of a school district ←
3 seeks an appeal pursuant to subsection (a), ~~a quorum~~ THE ←
4 SUPERINTENDENT, ASSISTANT SUPERINTENDENT, BUSINESS MANAGER OR
5 ONE of the members elected to the board of directors of that
6 school district must attend all proceedings regarding each
7 appeal and be seated with ~~their~~ THE chosen representative OF THE ←
8 CORPORATE AUTHORITY at any appeal proceeding.

9 Section 2. This act shall take effect in 60 days.