

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1857 Session of 2011

INTRODUCED BY SIMMONS, CREIGHTON, CUTLER, EMRICK, GABLER,
GILLEN, KAUFFMAN, LAWRENCE, ROAE, SACCONI, SAYLOR, SWANGER
AND CALTAGIRONE, SEPTEMBER 22, 2011

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, OCTOBER 16, 2012

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in general provisions relating to
3 indebtedness and borrowing, further providing for home rule;
4 ~~AND, IN OTHER SUBJECTS OF TAXATION, FURTHER PROVIDING FOR~~
5 ~~HOTEL ROOM RENTAL~~ IN ASSESSMENTS OF PERSONS AND PROPERTY,
6 PROVIDING FOR TAX RATES RELATING TO CITIES AND COUNTIES OF
7 THE FIRST CLASS; AND IN CONSOLIDATED COUNTY ASSESSMENT,
8 FURTHER PROVIDING FOR EXEMPTIONS FROM TAXATION, FOR NOTICES,
9 APPEALS AND CERTIFICATION OF VALUES AND FOR APPEALS TO COURT
10 AND PROVIDING FOR GRANTEES OF REAL PROPERTY TO REGISTER DEED
11 WITH CHIEF ASSESSOR.

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

14 ~~Section 1. Section 8008 of Title 53 of the Pennsylvania~~
15 ~~Consolidated Statutes is amended to read:~~

16 ~~SECTION 1. SECTIONS 8008 AND 8721(B) OF TITLE 53 OF THE~~
17 ~~PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED TO READ:~~

18 SECTION 1. SECTIONS 8008, 8563, 8812(A) INTRODUCTORY
19 PARAGRAPH AND (B) (1), 8844(C) (3) AND (E) AND 8854(A) (1) OF TITLE
20 53 OF THE PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED TO
21 READ:

1 § 8008. Home rule.

2 (a) General rule.--Every local government unit obtaining a
3 home rule charter after July 12, 1972, shall be subject to the
4 substantive provisions of this subpart applicable to it as if it
5 were a local government unit and may adopt the procedural
6 provisions of this subpart, by incorporation thereof by
7 reference, in its home rule charter.

8 ~~(b) Referendum. A home rule charter may contain referendum~~ ←
9 ~~requirements to incur debt with approval of the electors, in~~
10 ~~addition to any requirements contained in this subpart.~~

11 (B) REFERENDUM REQUIREMENTS.--THE HOME RULE CHARTER OF A ←
12 COUNTY MAY ESTABLISH LIMITATIONS PERTAINING TO INCURRING DEBT
13 WITHOUT THE APPROVAL OF ELECTORS WHICH ARE MORE RESTRICTIVE THAN
14 THE PROVISIONS CONTAINED IN SECTION 8022 (RELATING TO
15 LIMITATIONS ON INCURRING OF OTHER DEBT).

16 ~~§ 8721. HOTEL ROOM RENTAL.~~ ←

17 ~~* * *~~

18 ~~(B) COUNTIES OF THE SECOND CLASS. THE TREASURER OF EACH~~
19 ~~COUNTY OF THE SECOND CLASS ELECTING TO IMPOSE THE TAX AUTHORIZED~~
20 ~~UNDER THIS SECTION IS DIRECTED TO COLLECT THE TAX AND TO DEPOSIT~~
21 ~~THE REVENUE RECEIVED FROM THE TAX IN A SPECIAL FUND. THE~~
22 ~~REVENUES SHALL BE DISTRIBUTED BY THE COUNTY COMMISSIONERS AS~~
23 ~~FOLLOWS:~~

24 ~~(1) EXCEPT AS SET FORTH IN PARAGRAPH (4), TWO FIFTHS OF~~
25 ~~THE REVENUE RECEIVED BY THE COUNTY FROM THE EXCISE TAX SHALL~~
26 ~~BE DISTRIBUTED TO A TOURIST PROMOTION AGENCY PURSUANT TO~~
27 ~~SECTION 2199.14 OF THE ACT OF JULY 28, 1953 (P.L.723,~~
28 ~~NO.230), KNOWN AS THE SECOND CLASS COUNTY CODE.~~

29 ~~(2) EXCEPT AS SET FORTH IN PARAGRAPH (4), ONE THIRD OF~~
30 ~~THE TAX COLLECTED BY HOTELS WITHIN A MUNICIPALITY WHERE A~~

1 ~~CONVENTION CENTER OR EXHIBITION HALL IS LOCATED, LESS THE~~
2 ~~COST OF COLLECTING THE TAX, SHALL, AT THE REQUEST OF THAT~~
3 ~~MUNICIPALITY, BE RETURNED TO THAT MUNICIPALITY FOR DEPOSIT IN~~
4 ~~THAT MUNICIPALITY'S SPECIAL FUND ESTABLISHED SOLELY FOR~~
5 ~~PURPOSES OF PAYING FOR PROMOTIONAL PROGRAMS IMPLEMENTED BY A~~
6 ~~NONPROFIT ORGANIZATION WHICH ARE DESIGNED TO STIMULATE AND~~
7 ~~INCREASE THE VOLUME OF CONVENTIONS AND VISITORS WITHIN THE~~
8 ~~MUNICIPALITY OR AS PROVIDED IN PARAGRAPH (5), SUBJECT TO THE~~
9 ~~FOLLOWING REQUIREMENTS:~~

10 ~~(I) AN AUDITED REPORT ON THE INCOME AND EXPENDITURES~~
11 ~~INCURRED BY THE MUNICIPALITY RECEIVING FUNDS FROM THE~~
12 ~~EXCISE TAX ON HOTEL ROOM RENTALS SHALL BE MADE ANNUALLY~~
13 ~~TO COUNTY.~~

14 ~~(II) THE MEMBERS OF THE BOARD OF DIRECTORS OR OTHER~~
15 ~~GOVERNING BODY OF THE NONPROFIT ORGANIZATION UTILIZED BY~~
16 ~~THE MUNICIPALITY TO PROVIDE THE PROMOTIONAL PROGRAMS~~
17 ~~SHALL BE APPOINTED BY THE GOVERNING BODY OF THE~~
18 ~~MUNICIPALITY.~~

19 ~~(2.1) EXCEPT AS SET FORTH IN PARAGRAPH (4), A 5% FEE~~
20 ~~SHALL BE PAID TO THE COUNTY FOR COLLECTING THE TAX.~~

21 ~~(3) EXCEPT AS SET FORTH IN PARAGRAPH (4), ALL REMAINING~~
22 ~~REVENUE FROM THE TAX RECEIVED BY THE COUNTY, AFTER PAYING THE~~
23 ~~AMOUNTS SET FORTH IN PARAGRAPHS (1), (2) AND (2.1), SHALL BE~~
24 ~~USED FOR OPERATIONAL AND MAINTENANCE EXPENDITURES OF THE~~
25 ~~CONVENTION CENTER OR EXHIBITION HALL AS PROVIDED IN~~
26 ~~SUBSECTION (D) AND FOR REGIONAL TOURIST PROMOTION ACTIVITIES.~~

27 ~~(4) SUBJECT TO PARAGRAPH (4.1), IF BONDS ARE ISSUED BY~~
28 ~~THE PUBLIC AUTHORITY TO PROVIDE PERMANENT FINANCING OR~~
29 ~~REFINANCING OF THE EXPANSION OF AND CAPITAL IMPROVEMENTS TO~~
30 ~~THE CONVENTION CENTER OR EXHIBITION HALL, THE REVENUE~~

1 ~~RECEIVED FROM THE TAX AND DEPOSITED IN THE SPECIAL FUND SHALL~~
2 ~~NOT BE DISTRIBUTED AS SET FORTH IN PARAGRAPHS (1) THROUGH (3)~~
3 ~~BUT SHALL BE DISTRIBUTED BY THE COUNTY COMMISSIONERS IN THE~~
4 ~~ORDER OF PRIORITY AS FOLLOWS:~~

5 ~~(I) FIRST, TO THE PAYMENT OF ALL AMOUNTS SET FORTH~~
6 ~~IN PARAGRAPH (2).~~

7 ~~(II) SECOND:~~

8 ~~(A) TO THE TRUSTEE FOR THE BONDS IN ACCORDANCE~~
9 ~~WITH THE PROVISIONS OF THE INDENTURE PURSUANT TO~~
10 ~~WHICH THE BONDS ARE ISSUED, TO BE USED FOR THE~~
11 ~~PAYMENT OF DEBT SERVICE ON THE BONDS; AND~~

12 ~~(B) TO THE PAYMENT OF ALL AMOUNTS SET FORTH IN~~
13 ~~PARAGRAPH (2.1):~~

14 ~~(I) IN FULL; OR~~

15 ~~(II) IF THE REVENUES ARE INSUFFICIENT TO~~
16 ~~MAKE THE PAYMENT IN FULL, PRO RATA.~~

17 ~~(III) THIRD, TO THE PAYMENT OF ALL AMOUNTS SET FORTH~~
18 ~~IN PARAGRAPH (1).~~

19 ~~(IV) FOURTH, AS SET FORTH IN PARAGRAPH (3).~~

20 ~~(4.1) PARAGRAPH (4) SHALL NOT APPLY TO BONDS ISSUED~~
21 ~~SUBSEQUENT TO THE PERMANENT FINANCING FOR PURPOSES OF~~
22 ~~COMPLETION OR SUBSEQUENT EXPANSIONS OR CAPITAL IMPROVEMENTS.~~

23 ~~(5) IF A CONVENTION CENTER OR EXHIBITION HALL~~
24 ~~DISCONTINUES OPERATION IN A MUNICIPALITY IN WHICH A~~
25 ~~CONVENTION CENTER OR EXHIBITION HALL IS LOCATED, THE~~
26 ~~MUNICIPALITY SHALL CONTINUE TO COLLECT AND RECEIVE THE TAX~~
27 ~~[FOR A PERIOD OF THREE YEARS FROM THE DATE OF DISCONTINUATION~~
28 ~~OF OPERATION OR CLOSURE. THE FOLLOWING APPLY:~~

29 ~~(I) DURING THIS PERIOD, THE MUNICIPALITY MAY USE~~
30 ~~REVENUE FROM THE TAX FOR DEBT SERVICE ON THE~~

1 ~~CONSTRUCTION, RECONSTRUCTION, OPERATION OR MAINTENANCE OF~~
2 ~~A CONVENTION CENTER OR EXHIBITION HALL IN THE~~
3 ~~MUNICIPALITY.~~

4 ~~(II) IF, DURING THIS PERIOD, NO CONVENTION CENTER OR~~
5 ~~EXHIBITION HALL IS OPERATING OR UNDER CONSTRUCTION, THE~~
6 ~~MUNICIPALITY SHALL HOLD THE REVENUE IN THE SPECIAL~~
7 ~~ACCOUNT UNDER PARAGRAPH (2), WHICH IS SEPARATE FROM ALL~~
8 ~~OTHER MUNICIPAL REVENUE, SOLELY FOR THE PURPOSE OF THE~~
9 ~~CONSTRUCTION OF A CONVENTION CENTER OR EXHIBITION HALL IN~~
10 ~~THE MUNICIPALITY.~~

11 ~~(III) AT THE END OF THIS PERIOD, IF A CONVENTION~~
12 ~~CENTER OR EXHIBITION HALL DOES NOT OPERATE OR IF THE~~
13 ~~CONSTRUCTION OF A NEW CONVENTION CENTER OR EXHIBITION~~
14 ~~HALL IN THE MUNICIPALITY HAS NOT REACHED SUBSTANTIAL~~
15 ~~COMPLETION, THE REVENUE FROM THE TAX SHALL BE DEPOSITED~~
16 ~~BY THE COUNTY IN THE ECONOMIC DEVELOPMENT, COMMUNITY~~
17 ~~INFRASTRUCTURE AND TOURISM FUND MAINTAINED BY THE COUNTY]~~
18 ~~WHICH SHALL BE DEPOSITED BY THE MUNICIPALITY AND USED FOR~~
19 ~~THE PURPOSES AS PROVIDED FOR IN PARAGRAPH (2).~~

20 * * *

21 § 8563. [RESERVED.] TAX RATES.

22 (A) GENERAL RULE.--NOTWITHSTANDING THE PROVISIONS OF SECTION
23 696(H) OF THE PUBLIC SCHOOL CODE OF 1949 OR ANY OTHER PROVISION
24 OF LAW, THE FOLLOWING SHALL APPLY TO ANY CITY OR COUNTY OF THE
25 FIRST CLASS:

26 (1) FOR THE REASSESSMENT YEAR AND THE TWO YEARS
27 THEREAFTER, THE RATE OF ANY TAX AUTHORIZED BY A CITY OF THE
28 FIRST CLASS OR COUNTY OF THE FIRST CLASS TO BE LEVIED FOR A
29 SCHOOL DISTRICT OF THE FIRST CLASS OR DEDICATED TO THE SCHOOL
30 DISTRICT OF THE FIRST CLASS IN ACCORDANCE WITH SECTION

1 696(H) (1) OF THE PUBLIC SCHOOL CODE OF 1949 MAY BE ADJUSTED
2 SO THAT THE YIELD ON TAXES BASED ON ASSESSED VALUES OF REAL
3 ESTATE AUTHORIZED BY THE CITY OF THE FIRST CLASS OR COUNTY OF
4 THE FIRST CLASS FOR THE SCHOOL DISTRICT OF THE FIRST CLASS,
5 AS ESTIMATED AND CERTIFIED BY THE DIRECTOR OF FINANCE OF THE
6 CITY OF THE FIRST CLASS, IS EQUAL TO AN AMOUNT EQUAL TO OR
7 GREATER THAN THE HIGHEST YIELD OF THE TAXES BASED ON ASSESSED
8 VALUES OF REAL ESTATE AUTHORIZED BY THE CITY OF THE FIRST
9 CLASS OR COUNTY OF THE FIRST CLASS TO BE LEVIED BY THE SCHOOL
10 DISTRICT OF THE FIRST CLASS OR DEDICATED TO THE SCHOOL
11 DISTRICT OF THE FIRST CLASS DURING ANY OF THE THREE FULL
12 PRECEDING YEARS PRIOR TO THE REASSESSMENT YEAR. IN THE THIRD
13 AND FOURTH YEARS FOLLOWING THE REASSESSMENT YEAR, THE RATE OF
14 ANY TAX AUTHORIZED BY THE CITY OF THE FIRST CLASS OR COUNTY
15 OF THE FIRST CLASS TO BE LEVIED FOR THE SCHOOL DISTRICT OF
16 THE FIRST CLASS OR DEDICATED TO THE SCHOOL DISTRICT OF THE
17 FIRST CLASS SHALL BE NOT LESS THAN THE RATE AUTHORIZED IN THE
18 IMMEDIATELY PRECEDING YEAR.

19 (2) IN THE REASSESSMENT YEAR AND EACH YEAR THEREAFTER,
20 IN ANY YEAR IN WHICH THE SCHOOL DISTRICT OF THE FIRST CLASS
21 IS SUBJECT TO A DECLARATION OF DISTRESS PURSUANT TO SECTION
22 696 OF THE PUBLIC SCHOOL CODE OF 1949, THE SCHOOL DISTRICT OF
23 THE FIRST CLASS MAY LEVY TAXES ON REAL ESTATE UNDER ANY OF
24 THE FOLLOWING ACTS TO THE EXTENT THE ESTIMATED YIELD ON ALL
25 TAXES ON REAL ESTATE FOR THE YEAR IS LESS THAN AN AMOUNT
26 EQUAL TO THE YIELD IN THE YEAR PRIOR TO THE REASSESSMENT
27 YEAR, INCREASED BY AN AMOUNT PROPORTIONAL TO THE INCREASE
28 SINCE THE YEAR PRIOR TO THE REASSESSMENT YEAR IN TOTAL
29 ASSESSED VALUE OF REAL ESTATE IN THE CITY OF THE FIRST CLASS:

30 (I) SECTION 652 OF THE PUBLIC SCHOOL CODE OF 1949.

1 (II) THE ACT OF MAY 23, 1949 (P.L.1661, NO.505),
2 ENTITLED, "AN ACT TO IMPOSE A TAX ON REAL ESTATE FOR PUBLIC
3 SCHOOL PURPOSES IN SCHOOL DISTRICTS OF THE FIRST CLASS AND OF
4 THE FIRST CLASS A FOR CURRENT EXPENSES."

5 (III) THE ACT OF JULY 8, 1957 (P.L.548, NO.303),
6 ENTITLED "AN ACT TO IMPOSE AN ADDITIONAL TAX ON REAL ESTATE
7 FOR PUBLIC SCHOOL PURPOSES IN SCHOOL DISTRICTS OF THE FIRST
8 CLASS FOR CURRENT EXPENSES."

9 (IV) THE ACT OF NOVEMBER 19, 1959 (P.L.1552, NO.557),
10 ENTITLED "AN ACT IMPOSING A TAX ON REAL ESTATE FOR PUBLIC
11 SCHOOL PURPOSES IN SCHOOL DISTRICTS OF THE FIRST CLASS AND
12 FIRST CLASS A FOR CURRENT EXPENSES."

13 (V) THE ACT OF AUGUST 8, 1963 (P.L.592, NO.310),
14 ENTITLED "AN ACT TO IMPOSE AN ADDITIONAL TAX ON REAL ESTATE
15 FOR PUBLIC SCHOOL PURPOSES IN SCHOOL DISTRICTS OF THE FIRST
16 CLASS FOR GENERAL PUBLIC SCHOOL PURPOSES."

17 (VI) ANY OTHER STATUTE AUTHORIZING THE SCHOOL DISTRICT
18 OF THE FIRST CLASS TO LEVY TAXES WITHOUT AUTHORIZATION OF THE
19 CITY OF THE FIRST CLASS.

20 (3) PARAGRAPH (1) SHALL AFFECT ONLY THE RATE OF THE
21 TAXES AUTHORIZED BY THE CITY OF THE FIRST CLASS OR COUNTY OF
22 THE FIRST CLASS TO BE LEVIED BY THE SCHOOL DISTRICT OF THE
23 FIRST CLASS OR DEDICATED TO THE SCHOOL DISTRICT OF THE FIRST
24 CLASS FOR THE REASSESSMENT YEAR AND THE FOUR YEARS
25 IMMEDIATELY THEREAFTER. NOTHING UNDER THIS SUBSECTION SHALL:

26 (I) REPEAL OR MODIFY THE OBLIGATION OF THE CITY OF
27 THE FIRST CLASS OR THE COUNTY OF THE FIRST CLASS TO FULLY
28 COMPLY WITH SECTION 696(H) (1) FOR EACH YEAR WHILE THE
29 SCHOOL DISTRICT OF THE FIRST CLASS IS SUBJECT TO A
30 DECLARATION OF DISTRESS.

1 (II) REPEAL OR AFFECT THE TAXING AUTHORITY OF A CITY
2 OF THE FIRST CLASS UNDER THE ACT OF AUGUST 5, 1932
3 (SP.SESS., P.L.45, NO.45), REFERRED TO AS THE STERLING
4 ACT.

5 (B) DEFINITIONS.--AS USED IN THIS SECTION, THE FOLLOWING
6 WORDS AND PHRASES SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS
7 SUBSECTION UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE:

8 "PUBLIC SCHOOL CODE OF 1949." THE ACT OF MARCH 10, 1949
9 (P.L.30, NO.14), KNOWN AS THE PUBLIC SCHOOL CODE OF 1949.

10 "REASSESSMENT YEAR." THE YEAR IMMEDIATELY FOLLOWING THE YEAR
11 IN WHICH THE DIRECTOR OF FINANCE IN A CITY OF THE FIRST CLASS
12 FIRST CERTIFIES THAT THE TOTAL ASSESSED VALUE OF ALL REAL
13 PROPERTY IN THE CITY OF THE FIRST CLASS IS AT FULL MARKET VALUE.

14 § 8812. EXEMPTIONS FROM TAXATION. 

15 (A) GENERAL RULE.--THE FOLLOWING PROPERTY SHALL BE EXEMPT
16 FROM ALL COUNTY, CITY, BOROUGH, TOWN, TOWNSHIP, ROAD, POOR,
17 COUNTY INSTITUTION DISTRICT AND SCHOOL REAL ESTATE TAXES:

18 * * *

19 (B) EXCEPTIONS.--

20 (1) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION [(A) (11),
21 (13)] (A) (13) AND (15), ALL PROPERTY, REAL OR PERSONAL, OTHER
22 THAN THAT WHICH IS ACTUALLY AND REGULARLY USED AND OCCUPIED
23 FOR THE PURPOSES SPECIFIED IN THIS SECTION, AND ALL PROPERTY
24 FROM WHICH ANY INCOME OR REVENUE IS DERIVED, OTHER THAN FROM
25 RECIPIENTS OF THE BOUNTY OF THE INSTITUTION OR CHARITY, SHALL
26 BE SUBJECT TO TAXATION, EXCEPT WHERE EXEMPTED BY LAW FOR
27 STATE PURPOSES.

28 * * *

29 § 8844. NOTICES, APPEALS AND CERTIFICATION OF VALUES.

30 * * *

1 (C) ANNUAL APPEAL DEADLINE.--

2 * * *

3 (3) THE COUNTY COMMISSIONERS MAY DESIGNATE A DATE NO
4 EARLIER THAN AUGUST 1 AS THE DATE ON OR BEFORE WHICH ANY
5 PERSON DESIRING TO APPEAL FROM ANY ASSESSMENT SHALL FILE WITH
6 THE BOARD AN APPEAL AS LONG AS THE NOTICE BY PUBLICATION
7 REQUIRED UNDER [THIS CHAPTER] SECTION 8841(D)(1) IS GIVEN AT
8 LEAST TWO WEEKS PRIOR TO THE DATE DESIGNATED IN ACCORDANCE
9 WITH THIS PARAGRAPH.

10 * * *

11 (E) APPEALS.--

12 (1) THE BOARD SHALL MEET FOR THE HEARING OF APPEALS AND
13 SHALL MEET FOR THIS PURPOSE UNTIL ALL APPEALS HAVE BEEN HEARD
14 AND ACTED UPON. THE BOARD SHALL HAVE THE POWER TO COMPEL THE
15 ATTENDANCE OF WITNESSES AND THE FURNISHING OF DOCUMENTS. FOR
16 THE PURPOSE OF EXAMINING WITNESSES, ANY MEMBER OF THE BOARD
17 MAY ADMINISTER OATHS. ALL APPEALS OTHER THAN APPEALS BROUGHT
18 UNDER SECTION 8841(C) SHALL BE HEARD AND ACTED UPON NO LATER
19 THAN OCTOBER 31. WHEN AN APPEAL HAS BEEN FILED, THE BOARD
20 SHALL NOTIFY THE APPELLANT, PROPERTY OWNER AND EACH AFFECTED
21 TAXING DISTRICT OF THE TIME AND PLACE OF THE HEARING. EACH
22 PARTY ATTENDING THE HEARING SHALL HAVE THE RIGHT TO EXAMINE
23 ANY WITNESS. THE NOTICE SHALL BE MAILED TO THE APPELLANT AT
24 THE ADDRESS DESIGNATED IN THE APPEAL. NOTICES REQUIRED BY
25 THIS SECTION SHALL BE MAILED NO LATER THAN 20 DAYS PRECEDING
26 THE APPEAL. ANY APPELLANT WHO FAILS TO APPEAR FOR THE HEARING
27 AT THE TIME FIXED SHALL BE CONCLUSIVELY PRESUMED TO HAVE
28 ABANDONED THE APPEAL UNLESS THE HEARING DATE IS RESCHEDULED
29 BY THE MUTUAL CONSENT OF THE APPELLANT AND THE BOARD.

30 (2) IN ANY ASSESSMENT APPEAL, THE BOARD SHALL DETERMINE

1 THE MARKET VALUE OF THE PROPERTY AS OF THE DATE SUCH APPEAL
2 WAS FILED BEFORE THE BOARD AND SHALL APPLY THE ESTABLISHED
3 PREDETERMINED RATIO TO THAT VALUE, UNLESS THE COMMON LEVEL
4 RATIO LAST PUBLISHED BY THE STATE TAX EQUALIZATION BOARD
5 VARIES BY MORE THAN 15% FROM THE ESTABLISHED PREDETERMINED
6 RATIO, IN WHICH CASE THE BOARD SHALL APPLY THAT SAME COMMON
7 LEVEL RATIO TO THE MARKET VALUE OF THE PROPERTY. NOTHING IN
8 THIS PARAGRAPH SHALL PREVENT AN APPELLANT FROM APPEALING A
9 BASE-YEAR VALUATION WITHOUT REFERENCE TO RATIO. WHEN THE
10 BOARD HAS COMPLETED THE APPEAL HEARINGS, IT SHALL GIVE
11 WRITTEN NOTICE OF ITS DECISION TO THE APPELLANT, PROPERTY
12 OWNER AND AFFECTED TAXING DISTRICTS NO LATER THAN NOVEMBER
13 15. THE COUNTY ASSESSMENT OFFICE SHALL MAKE THE APPROPRIATE
14 CHANGES IN THE ASSESSMENT ROLL TO CONFORM TO THE DECISION OF
15 THE BOARD.

16 (3) NOTHING IN THIS SUBSECTION SHALL BE CONSTRUED TO
17 ABRIDGE, ALTER OR LIMIT THE RIGHT OF AN APPELLANT TO ASSERT A
18 CHALLENGE UNDER SECTION 1 OF ARTICLE VIII OF THE CONSTITUTION
19 OF PENNSYLVANIA.

20 * * *

21 § 8854. APPEALS TO COURT.

22 (A) COURT OF COMMON PLEAS.--

23 (1) FOLLOWING AN APPEAL TO THE BOARD, ANY APPELLANT,
24 PROPERTY OWNER OR AFFECTED TAXING DISTRICT MAY APPEAL THE
25 BOARD'S DECISION TO THE COURT OF COMMON PLEAS IN THE COUNTY
26 IN WHICH THE PROPERTY IS LOCATED IN ACCORDANCE WITH 42
27 PA.C.S. § 5571(B) (RELATING TO APPEALS GENERALLY) AND LOCAL
28 RULES OF COURT.

29 * * *

30 SECTION 2. TITLE 53 IS AMENDED BY ADDING A SECTION TO READ:

1 § 8862.1. GRANTEES OF REAL PROPERTY TO REGISTER DEED WITH CHIEF
2 ASSESSOR.

3 IT SHALL BE THE DUTY OF EVERY GRANTEE OF REAL PROPERTY TO
4 REGISTER THE DEED OF CONVEYANCE IN THE OFFICE OF THE CHIEF
5 ASSESSOR FOR THE COUNTY IN WHICH THE LAND OR THE GREATER PORTION
6 OF IT IN AREA IS SITUATED, WITHIN 30 DAYS FROM THE DATE OF
7 CONVEYANCE, UNLESS THE DEED SHALL HAVE BEEN PREVIOUSLY RECORDED
8 IN THE OFFICE OF THE RECORDER OF DEEDS. ANY PERSON WHO WILLFULLY
9 FAILS TO COMPLY WITH THE PROVISIONS OF THIS SECTION COMMITS A
10 SUMMARY OFFENSE AND SHALL, UPON CONVICTION, BE SENTENCED TO PAY
11 A FINE OF NOT LESS THAN \$50 AND NOT MORE THAN \$100.

12 Section 2 3. This act shall take effect in 60 days.

