

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1734 Session of  
1977

INTRODUCED BY WILSON, OCTOBER 12, 1977

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 12, 1977

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, revision and  
17 appeals.

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

20 Section 1. Section 1, act of June 26, 1931 (P.L.1379,  
21 No.348), entitled, as amended, "An act creating in counties of  
22 the second A and third class a board for the assessment and  
23 revision of taxes; providing for the appointment of the members  
24 of such board by the county commissioners; providing for their  
25 salaries, payable by the county; abolishing existing boards;  
26 defining the powers and duties of such board; regulating the

1 assessment of persons, property, and occupations for county,  
2 borough, town, township, school, and poor purposes; authorizing  
3 the appointment of subordinate assessors, a solicitor,  
4 engineers, and clerks; providing for their compensation, payable  
5 by such counties; abolishing the office of ward, borough, and  
6 township assessors, so far as the making of assessments and  
7 valuations for taxation is concerned; and providing for the  
8 acceptance of this act by cities," amended December 14, 1967  
9 (P.L.851, No.373) and November 19, 1968 (P.L.1073, No.327), is  
10 amended to read:

11 Section 1. Be it enacted &c., That in all counties of the  
12 second A and third class in this Commonwealth, there is hereby  
13 created a board, to be known as the Board [of Assessment  
14 Appeals] for the Assessment and Revision of Taxes, hereinafter  
15 referred to as the board, which shall be composed of three  
16 members. The members of said board shall be appointed by the  
17 county commissioners of such counties to serve for terms of four  
18 years each. Vacancies happening in said office shall be filled  
19 by appointment by the county commissioners for the unexpired  
20 terms. The salary of the members of said board shall be fixed by  
21 the salary board of the county.

22 The terms of office of any persons now acting as members of  
23 any such board [for the assessment and revision of taxes] in any  
24 such county of the third class shall cease and terminate, and  
25 the duties and terms of the borough, ward, and township  
26 assessors in such counties, so far as assessments for taxation  
27 are concerned, shall cease and terminate upon the passage and  
28 approval of this act by the Governor.

29 Section 2. Section 8 of the act, amended December 14, 1967  
30 (P.L.813, No.349) and June 25, 1968 (P.L.258, No.122), is

1 amended to read:

2 Section 8. (a) The assessment roll shall be open to public  
3 inspection at the office of the board at the county seat during  
4 ordinary business hours of each business day from the time of  
5 completion to and including the first day of September. Upon  
6 completion of the assessment roll, the board shall give notice  
7 by publication once in one or more newspapers published in the  
8 county that such assessment roll has been completed and the  
9 place and times when such roll will be open for inspection, and  
10 shall, in the same notice, state that any person desiring to  
11 appeal from any assessment shall file with the [board]  
12 commission for assessment appeals, hereinafter provided for, on  
13 or before the first day of September, an appeal, in writing,  
14 designating the assessment appealed from.

15 (a.1) In each county there shall be a commission for  
16 assessment appeals, elsewhere referred to as the commission, of  
17 three persons to be appointed by the county commissioners for  
18 terms of four years concurrent with their terms. One person  
19 shall be a resident of the county who shall be a registered  
20 voter who need have no special qualifications. The other two  
21 members shall be familiar with real estate matters in the  
22 county. Vacancies shall be filled by the county commissioners  
23 for the unexpired terms. Salaries of members shall be fixed by  
24 the salary board. The commission shall have power to hear and  
25 determine appeals from assessments and revisions by the board  
26 and to fix assessments after hearing appeals by orders in  
27 conformity with their determinations.

28 (b) The board shall within five days of completing the  
29 assessment roll cause to be mailed to each owner of property or  
30 person assessed and taxing district having any interest therein,

1 the value of whose property or personal assessment has not  
2 theretofore been separately fixed or the value of whose property  
3 or personal assessment has been changed from that finally fixed  
4 in the preceding assessment roll, at his last known address, a  
5 notice of such change and the amount of the old assessment, if  
6 the property or personal assessment was previously separately  
7 assessed, and the amount of the new assessment. Such notice  
8 shall state that any person aggrieved by any assessment and the  
9 said taxing districts may appeal to the [board] commission for  
10 trial by filing with the [board] commission, on or before the  
11 first day of September, an appeal, in writing, designating the  
12 assessment or assessments by which such person is aggrieved and  
13 the address to which notice of the time and place for a hearing  
14 of the appeal shall be mailed.

15 (c) Any person aggrieved by any assessment, whether or not  
16 the value thereof shall have been changed since the preceding  
17 annual assessment, or any taxing district having an interest  
18 therein, may appeal to the [board] commission for relief. Any  
19 person or such taxing district desiring to make an appeal shall,  
20 on or before the first day of September, file with the [board]  
21 commission an appeal, in writing, setting forth:

22 (1) The assessment or assessments by which such person feels  
23 aggrieved;

24 (2) The address to which the [board] commission shall mail  
25 notice of the time and place of hearing.

26 (d) On the first business day after the first day of  
27 September, the [board] commission shall meet for the hearing of  
28 appeals and shall continue to meet for such purpose from time to  
29 time until all appeals have been heard and acted upon. The  
30 [board] commission shall have the power to compel the attendance

1 of witnesses and the furnishing of documents. All appeals shall  
2 be heard and acted upon not later than the first day of October.  
3 The [board] commission shall notify each person and each taxing  
4 district having an interest therein who has filed an appeal of  
5 the time and place of hearing on said appeal by depositing such  
6 notice in the mail addressed to such person at the address  
7 designated in the appeal not later than the tenth day preceding  
8 the day designated in the notice for such appearance. Any person  
9 or such taxing district who shall fail to appear for hearing at  
10 the time fixed shall be conclusively presumed to have abandoned  
11 his appeal.

12 (e) When the [board] commission has completed the hearing of  
13 appeals and has in each case entered its order it shall make  
14 such changes in the assessment roll as will make it conform to  
15 such orders. When such corrections have been made, the board  
16 shall prepare three copies of the assessment roll and deliver  
17 them on or before the first day of December with its certificate  
18 that they are a true copy of the original assessment roll to the  
19 following:

20 (1) One copy to the chief clerk of the county commissioners;

21 (2) One copy of such portion of the roll as contains the  
22 assessment of persons or property within each school district to  
23 the secretary of the board of school directors of the respective  
24 school district; and

25 (3) One copy of such portion of the roll as contains the  
26 assessment of persons or property within each city accepting the  
27 provisions of this act, borough, town or township, to the  
28 respective city clerk, borough secretary, town clerk or  
29 secretary, or township secretary. All copies of such roll so  
30 furnished shall for all purposes be considered as originals. The

1 original assessment roll and the true copies may be corrected,  
2 amended or changed after the first day of December as  
3 circumstances may require. The said copies, in addition to the  
4 information required to be shown on the original assessment  
5 roll, shall provide space to the right of each assessment for  
6 the entry of all taxes which may be levied thereon by the  
7 respective political subdivisions. The original assessment roll  
8 as corrected shall be preserved in the office of the chief  
9 assessor or of the board and shall be open to public inspection,  
10 subject to such regulations as the board may prescribe for the  
11 preservation and safekeeping of such roll.

12 (f) On or before the fifteenth day of October, the board  
13 shall certify to the clerk or secretary of each political  
14 subdivision coming within the scope of this act within the  
15 county, the value of real property, the value of occupations,  
16 and the number of persons subject to personal taxes appearing in  
17 the assessment roll and taxable by the respective political  
18 subdivisions.

19 Section 3. Section 8.1 of the act, added February 28, 1956  
20 (P.L.1194, No.370), is amended to read:

21 Section 8.1. When the board or commission shall make any  
22 change in the amount of three hundred dollars (\$300) or more in  
23 the assessed value of property as finally fixed in the preceding  
24 assessment roll, or shall fix the valuation of property which  
25 has not theretofore been separately fixed, whether such change  
26 or new valuation is made before or after an appeal has been  
27 heard by the board or commission or by the court of common  
28 pleas, the board shall give notice of such change or new  
29 valuation to the clerk of the city (if it has accepted the  
30 provisions of this act) in which the assessed property is

1 located, to the secretary of the school district in which the  
2 assessed property is located, and to the secretary of the  
3 borough or township in which the assessed property is located.  
4 The time limit within which the city, borough, township and  
5 school district is entitled to appeal from the actions of the  
6 board or from the decision of the court of common pleas shall  
7 commence to run on the day such notice is mailed or otherwise  
8 delivered.

9 Section 4. Section 9 of the act, amended June 25, 1968  
10 (P.L.258, No.122), July 15, 1968 (P.L.339, No.164) and partly  
11 repealed June 3, 1971 (P.L.118, No.6) is amended to read:

12 Section 9. (a) After action on such assessments by said  
13 [board] commission, any dissatisfied taxable or taxing district  
14 may, within thirty days from the final fixing of his assessment  
15 and valuation, appeal therefrom to the court of common pleas of  
16 the said county in the manner provided by law for appeals from  
17 assessments; and it shall be the duty of the court at once to  
18 hear and determine said appeal, and, if necessary, to make such  
19 changes therein as may be right and proper. In the case of real  
20 property, the court shall determine, from the evidence submitted  
21 at the hearing, what ratio of assessed value to actual value was  
22 used generally in the taxing district, and the court shall  
23 direct the application of the ratio so found to the value of the  
24 property which is the subject matter of the appeal, and such  
25 shall be the assessment. From the decision of the court, an  
26 appeal may be taken and the taxable and/or taxing district  
27 having an interest therein who participated in the hearing  
28 before the court of common pleas shall be named as the appellees  
29 in any such appellate appeal.

30 (b) In any appeal by a taxable from an action by the board

1 or commission, the board or commission shall have the power and  
2 duty to present a prima facie case in support of its assessment,  
3 to cross-examine the taxable's witnesses, to discredit or  
4 impeach any evidence presented by the taxable, to prosecute or  
5 defend an appeal in any appellate court, and to take any other  
6 necessary steps to defend its valuation, assessment and  
7 assessment ratio.

8 Section 5. Section 11 of the act, amended June 25, 1968  
9 (P.L.258, No.122), is amended to read:

10 Section 11. All notices required by this act may be served  
11 in the manner following, anything herein contained to the  
12 contrary notwithstanding: Upon the taxable personally, or upon  
13 an adult person residing upon the property assessed or by  
14 posting upon the property assessed when it is vacant or  
15 unoccupied, or by notice mailed to the last known address of the  
16 taxable.

17 No defect in service of any such notice shall be sufficient  
18 ground for setting any assessment aside, but, upon proof thereof  
19 being made, the taxable person or taxing district shall have the  
20 right to a hearing before said board or commission relative to  
21 said assessment, with the same right of appeal from its decision  
22 as provided in section eight of this act.

23 Section 6. Section 18 of the act, amended June 25, 1968  
24 (P.L.258, No.122) and partly repealed June 3, 1971 (P.L.118,  
25 No.6), is amended to read:

26 Section 18. The corporate authorities of any borough, town,  
27 township, school, institution and poor district, and county, who  
28 may feel aggrieved by any assessment of property or subjects of  
29 taxation for its corporate purposes, shall have the right to  
30 appeal therefrom in entirety or by individual assessments in the



1 same manner, subject to the same procedure, and with like effect  
2 as if such appeal were taken by a taxable with respect to his  
3 assessment, and in addition may take an appeal from any decision  
4 of the board or commission or court of common pleas as though it  
5 had been a party to the proceedings before such board or court  
6 even though it was not such a party in fact. Such authorities  
7 may intervene in any appeal by a taxable under section 9 of this  
8 act as a matter of right.

9 Section 7. This act shall take effect in 60 days.