

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2505

Session of
1978

INTRODUCED BY MESSRS. IRVIS, CAPUTO, TRELLO, COWELL, ZORD, Jr.,
D. M. FISHER, VALICENTI, GAMBLE, TADDONIO, QUEST AND KNEPPER,
MAY 31, 1978

AS REPORTED FROM COMMITTEE ON URBAN AFFAIRS, HOUSE OF
REPRESENTATIVES, AS AMENDED, SEPTEMBER 11, 1978

AN ACT

1 Relating to the valuation and assessment of real property
2 subject to local taxation in counties of the second class,
3 prescribing penalties and making repeals.

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

13 CHAPTER 1

14 PRELIMINARY PROVISIONS

15 Section 101. Short title.

16 This act shall be known and may be cited as the "Second Class
17 County Assessment Law."

18 Section 102. Definitions.

19 The following words and phrases when used in this act shall
20 have, unless the context clearly indicates otherwise, the
21 meanings given to them in this section:

22 "Board." The Board of Assessment Appeals.

23 "Director." The Director of Assessments.

24 "Owner." The person named in the certificate of title for
25 the unit whether the title was issued by this Commonwealth or
26 another state.

27 "Unit." A house trailer or mobile home.

28 Section 103. Application of act.

29 This act shall apply to all counties of the second class.

30 Section 104. Countywide assessment.

1 All real property shall be assessed at the county level and
2 each political subdivision, including cities of any class within
3 the county, shall levy real property taxes on the valuation and
4 assessment made by the county.

5 Section 105. Excluded provisions.

6 This act does not include and does not repeal any provisions
7 of the act of June 17, 1913 (P.L.507, No.335), referred to as
8 the Intangible Personal Property Tax Law, nor does this act
9 repeal the act of January 4, 1859 (P.L.828, No.765), entitled
10 "An act to enable the city of Pittsburg to raise Additional
11 Revenue."

12 Section 106. Construction.

13 (a) Continuation of existing laws.--The provisions of this
14 act, insofar as they are the same as existing laws, are intended
15 as a continuation of such laws and not as new enactments.

16 (b) Constitutional construction.--The provisions of this act
17 shall be severable, and if any of the provisions shall be held
18 to be unconstitutional, such decision shall not affect the
19 validity of any of the remaining provisions of this act. It is
20 hereby declared as the legislative intent that this act would
21 have been adopted had such unconstitutional provision not been
22 included therein.

23 Section 107. Other assessment functions.

24 Notwithstanding any other provisions of this chapter, the
25 real property assessment offices and boards in the various
26 counties of the Commonwealth shall continue to perform the
27 assessment and appeal functions with respect to intangible
28 personal property and occupations and professions as provided by
29 law immediately prior to the effective date of this act.

SUBJECTS OF LOCAL TAXATION; EXEMPTIONS

Section 201. Subjects of taxation.

(a) General rule.--All real property of any description, improved or unimproved, shall be valued and assessed as provided in this act or any other act of the General Assembly and, unless exempt from taxation under this act or any other act of the General Assembly, shall be subject to real property taxation by any political subdivision at the annual rate.

(b) Equipment in establishments.--Machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as part of real property in determining the value of such mill, mine, manufactory or industrial establishment.

(c) House trailers and mobile homes.--For the purpose of this act, real property shall include all house trailers and mobile homes permanently attached to land or connected with water, gas, electric or sewage facilities. Any house trailer or mobile home upon which a real property tax is levied by any political subdivision shall not be subject to any tax not levied on any other real property in the political subdivision except that such property shall be deemed tangible personal property with respect to Article II of the act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971."

(d) Utility realty.--Utility realty as defined in the act of March 10, 1970 (P.L.168, No.66), known as the "Public Utility Realty Tax Act," shall be valued and assessed in the same manner as provided in this act for real property.

(e) Agricultural and forest land.--Land devoted to agricultural use, agricultural reserve or forest reserve shall be valued and assessed as provided in the act of December 19,

1 1974 (P.L.973, No.319), known as the "Pennsylvania Farmland and
2 Forest Land Assessment Act of 1974."

3 Section 202. Exemptions from taxation.

4 (a) Exempt property.--The following property shall be exempt
5 from local taxation:

6 (1) All churches, meetinghouses or other actual places
7 of regularly stated religious worship with the ground thereto
8 annexed and necessary for the occupancy and enjoyment of the
9 same.

10 (2) All actual places of burial, including burial
11 grounds and all mausoleums, vaults, crypts or structures
12 intended to hold or contain the bodies of the dead, when used
13 or held by a person or organization deriving no private or
14 corporate profit therefrom and no substantial part of whose
15 activity consists of selling personal property in connection
16 therewith.

17 (3) All hospitals, universities, colleges, seminaries,
18 academies, associations and institutions of learning,
19 benevolence or charity, including fire and rescue stations,
20 founded, endowed and maintained by public or private charity:
21 Provided, That the entire revenue derived by the same be
22 applied to the support and to increase the efficiency and
23 facilities thereof, the repair and the necessary increase of
24 grounds and buildings thereof, and for no other purpose:
25 Provided further, That the property of associations and
26 institutions of benevolence or charity be necessary to and
27 actually used for the principal purposes of the institution
28 and shall not be used in such manner as to compete with
29 commercial enterprise.

30 (4) All school houses belonging to any political

1 subdivision, with the ground thereto annexed and necessary
2 for the occupancy and enjoyment of the same, except that
3 there shall be no exemption from assessments or charges for
4 improvement for grading, paving, curbing, macadamizing,
5 maintenance or improvement of streets or roads and
6 constructing sewers and sidewalks and other municipal
7 improvements abutting land owned by a school district, unless
8 otherwise provided by law: And, provided further, That any
9 such school district may agree to pay all or part of any such
10 assessments or charges for grading, paving, macadamizing,
11 maintenance or improvement of streets or grounds abutting
12 land owned by the school district.

13 (5) All courthouses, jails and poorhouses, with the
14 ground thereto annexed and necessary for the occupancy and
15 enjoyment of the same.

16 (6) All public parks when owned and held by trustees for
17 the benefit of the public and actually and regularly used for
18 amusements, recreation, sports and other public purposes
19 without profit.

20 (7) All other public property used for public purposes,
21 but this shall not be construed to include property otherwise
22 taxable which is owned or held by an agency of the Government
23 of the United States.

24 (8) All real property owned and occupied by any branch,
25 post or camp of honorably discharged servicemen or
26 servicewomen and actually and regularly used for benevolent,
27 charitable or patriotic purposes.

28 (9) All real property owned by one or more institutions
29 of purely public charity actually and regularly used and
30 occupied partly by such owner or owners and partly by other

1 institutions of purely public charity, and necessary for the
2 occupancy and enjoyment of such institution using it.

3 (10) All real property actually and regularly used as
4 playgrounds, with the equipment and grounds thereto annexed,
5 necessary for the occupancy and enjoyment of the same,
6 founded, endowed or maintained by public or private charity,
7 which apply their revenue to the support and repair of such
8 playgrounds and to increase the efficiency and facilities
9 thereof, either in ground or buildings, or otherwise, and for
10 no other purpose, and owned, leased, possessed or controlled
11 by public school boards or properly organized and duly
12 constituted playground associations, and approved and
13 accepted by the board of county commissioners, or board of
14 assessment and revision of taxes of the county in which said
15 playgrounds are situated as such playgrounds.

16 (11) All buildings owned and occupied by free, public,
17 nonsectarian libraries, and the land on which they stand and
18 that which is immediately and necessarily appurtenant
19 thereto: Provided, That the net receipts of such corporation
20 or association from rentals shall be used solely for the
21 purpose of maintaining said library.

22 (12) All buildings actually and regularly used for
23 public museums or art galleries and not used for private or
24 corporate profit, together with the ground thereto annexed
25 and necessary for the occupancy and enjoyment of the same.

26 (13) All real property of war veterans who are blind,
27 paraplegic or have suffered the loss of two or more limbs as
28 a result of military service and who are in need of an
29 exemption from payment of real estate taxes as determined by
30 the State Veterans' Commission.

1 (14) Public utility realty to the extent such exemption
2 is authorized and conforms to the requirements prescribed by
3 section 4 of Article VIII of the Constitution of
4 Pennsylvania, and as may be implemented by the act of March
5 10, 1970 (P.L.168, No.66), known as the "Public Utility
6 Realty Tax Act."

7 (15) New single and multiple dwellings constructed for
8 residential purposes and improvements to existing unoccupied
9 dwellings or improvements to existing structures for purposes
10 of conversion to dwellings, until:

11 (i) occupied;

12 (ii) conveyed to a bona fide purchaser; or

13 (iii) one year from the first day of the month in
14 which falls the 60th day after which the building permit
15 was issued or, if no building permit or other
16 notification of improvement was required, then from the
17 date construction commenced. The initial assessment of
18 any multiple dwelling because of occupancy shall be upon
19 such proportion which the value of the occupied portion
20 bears to the value of the entire multiple dwelling.

21 (16) The improvements to certain deteriorated
22 residential property which qualify for exemption under
23 section 203 of the act of July 9, 1971 (P.L.206, No.34),
24 known as the "Improvement of Deteriorating Real Property or
25 Areas Tax Exemption Act."

26 (17) Silos used predominantly for processing or storage
27 of animal feed incidental to operation of the farm on which
28 the silo is located shall not be included in determining the
29 value of real estate used predominantly as a farm.

30 (18) Any improvement to any existing occupied dwelling

1 used for residential purposes which requires the issuance of
2 a building permit shall be exempt from taxation for two years
3 following completion of said improvement, subject to the
4 provisions of section 604 (relating to additions and
5 revisions to assessments). Any residential property owner who
6 is eligible for an exemption under either this paragraph or
7 paragraph (16) shall only obtain an exemption under one
8 paragraph and not the other.

9 (19) All real property used for limited access highways
10 and maintained by public funds.

11 (b) Limitations.--Except as otherwise provided in subsection
12 (a)(11), all real property, other than that which is actually
13 and regularly used and occupied for the purposes specified in
14 subsection (a), and all such property from which any income or
15 revenue is derived, other than from recipients of the bounty of
16 the institution or charity, shall be subject to taxation, except
17 where exempted by law for State purposes.

18 (c) Title to property.--Except as otherwise provided in
19 subsection (a)(10) and except as to property exempt from local
20 taxation in subsection (a)(14), all real property, actually and
21 regularly used and occupied for the purposes specified in
22 subsection (a) shall be subject to taxation, unless the person
23 or persons, associations or corporations, so using and occupying
24 the same, shall be seized of the legal or equitable title in the
25 realty absolutely.

26 Section 203. Validation of exemptions.

27 (a) Exemption validation certificate.--No exemption of
28 property from local taxation shall be valid and operative for
29 any tax year unless and until the owner or owners thereof shall
30 have submitted to the director of assessments of the county in

1 which such property is situate an exemption validation
2 certificate for such county, under oath, identifying the
3 property in question and describing its current use, and unless
4 the actual use clearly establishes that the claimed exemption is
5 applicable, the basis upon which the exemption is claimed. Such
6 certificate shall be filed at least 60 days before the closing
7 of the assessment roll.

8 (b) Multiple properties.--A person owning in a county more
9 than one parcel of property for which exemption is to be claimed
10 shall be permitted to submit to the director of assessments of
11 such county a single such certificate, completed in a manner as
12 to incorporate by reference an attachment wherein is listed and
13 identified each such individual parcel.

14 (c) Multiple uses.--With respect to parcels of property,
15 portions of which are devoted to different uses, such statement
16 shall identify and describe such different portions and uses,
17 and exemptions shall apply only to such portion or portions of
18 the premises as are devoted to an exempt use.

19 (d) Change in use.--In the event the use of a parcel of
20 property changes from an exempt use to a nonexempt use the
21 property shall be assessed from the date of its change on a pro
22 rata basis for the assessment year: Provided, however, That the
23 taxable status of utility realty for each tax year shall be
24 determined as of the end of the preceding calendar year, and not
25 otherwise.

26 CHAPTER 3

27 COUNTY ASSESSMENT OFFICE

28 Section 301. Director of Assessments.

29 (a) Appointment and removal.--In each county there shall be
30 a Director of Assessments appointed and removed by the board of

1 county commissioners. After five years from the effective date
2 of this act, no person shall serve or be appointed as director
3 unless he has been certified by the Assessor's Association of
4 Pennsylvania as a Certified Pennsylvania Evaluator.

5 (b) Other employment.--The director shall not serve as a
6 member of the Board of Assessment Appeals or be employed by the
7 Commonwealth, by any political subdivision thereof or by a
8 municipality authority, county, or city of any class in any
9 other capacity.

10 (c) Compensation and expenses.--The salary board of the
11 county shall fix the salary of the director and the appointing
12 body shall appropriate annually to the director such funds as
13 may be necessary for payment of salaries and other expenses in
14 the operation of the assessment office under his supervision.

15 Section 302. Duties of director.

16 The director shall have the power and it shall be his duty
17 to:

18 (1) Make or supervise the making of all assessments and
19 valuations of property for tax purposes in the county.

20 (2) Pass upon and determine the amount of property of
21 any owner entitled to exemption from taxation.

22 (3) Direct and supervise the activities of the assessors
23 and other employees employed to perform the property
24 assessment function.

25 (4) Establish, within the limits of this act, the form
26 of the property assessment roll of the county and the tax
27 duplicates to be prepared therefrom, and prepare or cause to
28 be prepared such assessment roll and tax duplicates.

29 (5) Establish and maintain on a current basis a
30 permanent records system as follows:

1 (i) Tax maps of the entire county drawn to a scale
2 or aerial maps, which maps shall indicate all property
3 and lot lines, set forth dimensions or areas, indicate
4 whether the land is improved, and identify the respective
5 parcels or lots by a system of numbers or symbols and
6 numbers whereby the ownership of such parcels and lots
7 can be ascertained by reference to the property record
8 cards and property owner's index.

9 (ii) Property record cards arranged geographically
10 according to the location of property on the tax maps,
11 which cards shall set forth the location and description
12 thereof, the acreage or dimensions, description of
13 improvements, if any, the owner's name, address and date
14 of acquisition, the purchase price, if any, set forth in
15 the deed of acquisition, the assessed valuation, and the
16 identifying number or symbol and number shown on the tax
17 map.

18 (iii) Property owner's index consisting of an
19 alphabetical listing of all property owners, setting
20 forth brief descriptions of each parcel or lot owned and
21 cross-indexed with the property record cards and the tax
22 map.

23 (6) Recommend such contracts for the county
24 commissioners to execute as may be necessary to establish and
25 maintain the permanent records system established under
26 paragraph (5).

27 (7) Disclose to the owner of any assessed property, on
28 request, the method of valuing that property and the specific
29 calculation used to arrive at the assessed valuation.

30 (8) Perform all other duties imposed upon the director

1 by this act.

2 (9) Determine the qualifications and certifications of
3 the assessors if not provided for by this act or by any other
4 act of the General Assembly.

5 (10) Perform all other duties imposed upon the director
6 by the board of county commissioners as such board would
7 impose on any other department head or director of the
8 county.

9 Section 303. Assessors and other employees.

10 (a) Appointment and removal.--The board of county
11 commissioners shall, on the advice of the director, appoint and
12 remove such assessors, clerks and other employees as may be
13 necessary to carry out the provisions of this act who shall work
14 under the supervision of the director. After five years from the
15 effective date of this act, no person shall serve or be
16 appointed as an assessor unless he has been certified by the
17 Assessor's Association of Pennsylvania as a Certified
18 Pennsylvania Evaluator.

19 (b) Compensation.--The salary board of the county shall fix
20 the salaries of the assessors, clerks and other employees.

21 Section 304. Duties of assessors and other employees.

22 The assessors and other employees assigned to the assessment
23 function shall, under the supervision of the director, perform
24 such duties as may be assigned to them by the director.

25 Section 305. Compelling action by mandamus.

26 (a) Action authorized.--Any political subdivision may bring
27 an action in mandamus to compel the director or board of county
28 commissioners to comply with the provisions of this act.

29 (b) Venue and jurisdiction.--The action authorized under
30 subsection (a) shall be brought in the court of common pleas of

1 the county where the defendant is required to perform his or its
2 duty and the court is authorized to retain jurisdiction and
3 control over such action until compliance with the provisions of
4 this act has been concluded.

5 CHAPTER 4

6 TRIENNIAL ASSESSMENTS AND DISTRICTS

7 Section 401. Abolition of triennial assessments and districts.

8 Any triennial assessments and any division of the county into
9 triennial districts NOT PREVIOUSLY ABOLISHED are hereby
10 abolished. <—

11 CHAPTER 5

12 COUNTY ASSESSMENTS

13 Section 501. Time of revisions of county assessments.

14 The director shall recommend and the board of county
15 commissioners shall adopt within five years from the effective
16 date of this act a system whereby all assessments shall be
17 revised on a countywide basis, but no political subdivision
18 shall levy real estate taxes on any countywide revised
19 assessment of real property made pursuant to this act until such
20 countywide revised assessment has been completed for the entire
21 county.

22 Section 502. Use of electronic data processing aids.

23 The director in the performance of duties may utilize such
24 electronic data processing and other computer related equipment
25 and processes as is deemed appropriate to expedite or aid
26 valuations so long as such equipment and processes do not deny
27 to taxpayers the rights granted herein to examine certain
28 records.

29 CHAPTER 6

30 ASSESSMENT ROLL AND PROCEDURES

1 Section 601. Preparation of assessment roll.

2 (a) Annual preparation.--Annually, on or before August 1,
3 the director shall prepare an assessment roll or list of real
4 property, subject to local taxation together with the value
5 placed upon each parcel or tract.

6 (b) Exempt property.--All parcels or tracts of real
7 property, whether improved or unimproved, which by law are made
8 exempt from taxation, shall also be listed and valued on the
9 same basis as taxable property.

10 (c) Form of roll.--The director shall determine the form of
11 the assessment roll and the order of listing of real property
12 except that the assessment roll shall show, for each political
13 subdivision:

14 (1) The name and last known address of the last known
15 owner of each parcel or tract of real property.

16 (2) The location of each parcel or tract of real
17 property, with a description of such location sufficient to
18 identify it either by reference to a tax parcel number,
19 street address, account number or by metes and bounds from
20 clearly recognizable monuments.

21 (3) The value of each parcel or tract of real property
22 which may show separately the value of the land and the value
23 of any improvements thereon.

24 (d) Public inspection.--The current assessment roll and the
25 records referred to in section 302(5) (relating to duties of
26 director) shall be open to public inspection during regular
27 business hours throughout the year.

28 (e) Notice of completion.--Upon completion of the assessment
29 roll, the director shall give notice by publication in at least
30 one newspaper of general circulation published in the county

1 that the assessment roll has been completed, and specifying the
2 place and times when such roll will be open for inspection and
3 the time and procedures for appealing from the assessments.

4 (f) Certification to political subdivision.--Annually on or
5 before October 15, the director shall certify to each political
6 subdivision within the county the value of real property
7 appearing in the assessment roll and taxable by the political
8 subdivision. This certification will include all exempt
9 properties. In addition to which a separate listing of all
10 exempt properties shall be given to these officials and
11 departments.

12 Section 602. Valuation and assessment of property.

13 (a) General rule.--All real property shall be valued and
14 assessed at 100% of fair market value of such property, subject
15 to the anti-windfall provisions of section 605 (relating to tax
16 rate).

17 (b) Fair market value.--In determining fair market value,
18 the director may consider the following factors in accordance
19 with generally accepted appraisal standards and practice:

20 (1) The price at which any property may have been sold.

21 (2) Replacement cost less depreciation consisting of
22 physical deterioration and functional and economic
23 obsolescence.

24 (3) Capitalization of income.

25 (4) Market data comparison.

26 (c) Ground rent, dower or mortgage.--Real property shall be
27 valued without deduction for any ground rent, dower or mortgage
28 to which it may be subject except where there is no provision in
29 the ground rent deed requiring the lessee to pay the taxes on
30 the ground rent in which case the ground rent shall be valued

1 and assessed separately to the owner thereof.

2 (d) Time limitations.--The initial valuation and assessment
3 of property to comply with the provisions of this act shall be
4 completed within five years from the effective date of this act.

5 Section 603. Notice of valuation.

6 (a) Property owners.--As soon as possible after completion
7 of the assessment roll but not later than August 15, the
8 director shall cause to be mailed or delivered to each owner of
9 assessed property, the current assessed valuation and the
10 proposed assessed valuation, at his last known address, a notice
11 of such change, if any, and the amount of such new valuation and
12 assessment. The notice shall contain the time and procedures for
13 appealing from the assessment as provided for in sections 804
14 (relating to appeals) and 805 (relating to hearings). The first
15 such notice after the effective date of this act shall state for
16 each applicable taxing jurisdiction the tax rate which would
17 have realized the total real property taxes actually levied for
18 the current fiscal year had the new assessment roll prepared
19 under the provisions of section 602 (relating to valuation and
20 assessment of property) been in effect.

21 (b) Taxing authorities.--When a change of 10% or more has
22 been made in the value of property as finally fixed in the
23 preceding assessment roll, or when the valuation has been fixed
24 of property for which a separate valuation was not previously
25 fixed, whether or not such changed or new valuation was made
26 before or after an appeal has been heard by the Board of
27 Assessment Appeals, the director shall give notice of such
28 changed or new valuation to the political subdivision in which
29 the assessed property is located and to any additional taxing
30 authorities affected by such valuation.

1 Section 604. Additions and revisions to assessments.

2 (a) New buildings.--Whenever there is any construction of a
3 new building or whenever any property loses its exempt status,
4 which does not appear on the assessment roll, the director shall
5 give notice of such assessment or reassessment to the property
6 owner and taxing authorities in the manner provided in section
7 603 (relating to notice of change in valuation) who shall have
8 such rights of appeal as are provided in sections 804 (relating
9 to appeals) and 805 (relating to hearings).

10 (b) Destroyed or flooded buildings.--The director shall at
11 any time revise the assessment of real property containing
12 buildings which are destroyed by fire, flood or otherwise or
13 razed taking into account the change in value of the property
14 for that part of the assessment year subsequent to such
15 destruction or razing. Following such revision, the director
16 shall order an appropriate abatement or refund of taxes due or
17 paid.

18 (c) Repairs.--The painting of a building or other normal
19 periodic repairs including, but not limited to, roofing, siding,
20 plumbing and heating, shall not constitute a basis for change in
21 valuation notwithstanding the fact that the performance of such
22 work may have been reportable under section 701 (relating to
23 information on improvements).

24 (d) Property tax assistance.--The county commissioners or
25 other appointing authority as specified in section 301(a)
26 (relating to director of assessments) may direct that the
27 property ~~values~~ ASSESSMENT of the principal domicile of owners <—
28 who are 65 years of age OR OLDER, and whose income from all <—
29 sources does not exceed \$7,500, shall not be increased as a
30 result of any reassessment subsequent to that initially

1 specified in this act: Provided, That additions to the property
2 shall be subject to increased valuation, subject to the
3 provisions of section 202(18) (relating to exemptions from
4 taxation).

5 Section 605. Tax rate.

6 (a) First assessment.--Each political subdivision levying a
7 real property tax on the first assessment prepared under section
8 601 (relating to preparation of assessment roll) based upon the
9 valuations and assessments prepared under section 602 (relating
10 to valuation and assessment of property) shall, for the first
11 year adopt a total tax rate which shall be identified as such
12 and which shall yield a total amount of taxes, not in excess of
13 the total amount of taxes yielded or levied for the immediately
14 preceding fiscal year. For the purpose of determining the total
15 amount of taxes to be levied for said first year, the amount to
16 be levied on newly constructed buildings or structures or on
17 increased valuations based on new improvements made to existing
18 houses need not be considered. With the approval of the court of
19 common pleas, upon good cause shown, any such political
20 subdivision may increase the tax rate herein prescribed
21 notwithstanding the provisions of this section.

22 (b) Subsequent assessments.--Each political subdivision
23 levying a real property tax on any assessment, subsequent to the
24 first assessment, prepared under section 601 based upon the
25 valuations and assessments prepared under section 602 shall, for
26 each subsequent assessment year adopt a total tax rate
27 consisting of two parts:

28 (1) a rate, which shall be identified as such and which
29 shall yield a total amount of taxes, not in excess of the
30 total amount of taxes yielded or levied for the immediately

preceding fiscal year; and

(2) a rate, which shall be identified as such, sufficient to yield any increase in tax levies as the taxing body deems necessary.

The total tax rate shall be identified as the sum of the two parts.

CHAPTER 7

SPECIAL PROVISIONS ON ASSESSMENTS

Section 701. Information on improvements.

(a) Improvements under building permit.--Every political subdivision issuing building permits shall keep a record of each building permit issued and, on or before the first Monday of each month, shall file the record or a copy thereof in the assessment office of the county in which the political subdivision is located. The county shall provide for the issuance of building permits in political subdivisions that do not issue such permits.

(b) Other improvements.--Any person making improvement other than repairs specified in section 604(c) (relating to additions and revisions to assessments) aggregating \$1,000 or more in value annually to any real property, who is not required to obtain a building permit from a political subdivision within 30 days commencing such improvements, shall furnish notice to the director on such improvements.

(c) Contents of record or notice.--The building permit record and notice required under subsections (a) and (b) shall contain the name and address of the owner and a description sufficient to identify the property involved, the nature and cost of the improvements and, in the case of the building permit record, the date of issuance of the building permit.

(d) Penalty.--Any person who willfully fails to comply with the provisions of subsection (a) or (b) or who willfully falsifies information furnished in accordance with subsection (c) shall be sentenced to pay a fine not exceeding \$100.

Section 702. Registration of deeds.

(a) General rule.--Every grantee of real property shall register the deed of conveyance in the assessment office of the county in which the property is assessed within 30 days from the date of conveyance.

(b) Exception.--Registration of a deed under subsection (a) shall not be required if it was previously recorded in the office for the recording of deeds for such county.

(c) Penalty.--Any person who willfully fails to comply with the provisions of this section shall be guilty of a summary offense and, upon conviction, shall be sentenced to pay a fine not exceeding \$100.

Section 703. Duties of recorder of deeds.

(a) General rule.--The recorder of deeds of each county shall keep a record of every deed or conveyance of land in said office entered in his office for recording and, on or before the first Monday of each month, shall file the record or a copy thereof in the assessment office of the county together with the recorder's certificate appended thereto that such record is correct.

(b) Contents of record.--The record required under subsection (a) shall contain the following information:

(1) Names of the grantor and grantee.

(2) Complete post office address of the grantee.

(3) Consideration for the conveyance.

(4) Location of the property as to city, borough, town,

township and, if applicable, ward.

(5) Acreage of the land conveyed, if mentioned.

(6) Lot or other number or numbers by which the land is designated on a recorded plan, if any.

Section 704. Lands divided by municipal boundary lines.

(a) General rule.--Where lands are divided by boundary lines of political subdivisions, the portion of the land located in a particular political subdivision shall be assessed therein without regard for the location of any building or buildings on such land.

(b) Buildings.--Where buildings are divided by boundary lines of political subdivisions, the building shall be assessed in the political subdivision where the larger portion of the building is located except that the owner of a residence, by written notice of election to the director of each county in which any portion of the residence is located, may elect to have the residence wholly in a particular subdivision which election shall be binding on the electing owner and future owners of such residence.

Section 705. Annexed lands.

Where lands located in one county are annexed to a political subdivision located in another county, the lands shall be assessed by the county in which the land is located and the assessment office shall record the same in a separate assessment book. The owners of property so assessed shall have the same rights of appeal as any other taxable in the same county.

Section 706. Minerals and mineral rights.

(a) Separate assessment.--Minerals and the surface shall be assessed separately where the owner of the surface does not have the right to the minerals underlying the surface.

1 (b) Surface divided by municipal boundary lines.--Where the
2 surface of land is divided by boundary lines of political
3 subdivisions and the ownership of the surface has been severed
4 from the ownership of underlying minerals, each division of the
5 minerals shall be assessed in the political subdivision in which
6 it actually lies.

7 Section 707. Property of decedent's estates.

8 Where any person shall die leaving real property, which, by
9 the existing laws of this Commonwealth is subject to local
10 taxation such property, so long as the same shall belong to the
11 estate of such deceased person, may be assessed in the name of
12 the decedent or in the name of his administrator, executor or
13 his heirs generally, or in the name of any of the
14 administrators, executors or heirs, and in assessing it in the
15 names of the executors, administrators or heirs, it shall not be
16 necessary to designate them by their christened or surnames.

17 Section 708. House trailers and mobile homes.

18 (a) Assessed in owner's name.--House trailers and mobile
19 homes subject to real property taxation shall be assessed and
20 taxed in the name of the owner.

21 (b) Movement of the unit.--Whenever a unit is moved into a
22 political subdivision or is moved from one location to another,
23 whether or not within the same political subdivision, the owner
24 of the unit shall furnish to the director within 30 days from
25 the date of occupancy at the new location the following:

26 (1) Year, make and model of the unit.

27 (2) Size of unit.

28 (3) Name of owner or land on which unit is located.

29 (4) Name and mailing address of owner of unit.

30 (c) Notice of removal requirements.--The director shall

1 notify the owner in writing that it shall be unlawful to remove
2 the unit from the taxing district without first having obtained
3 a removal permit from the local tax collector.

4 (d) Issuance of removal permit.--The local tax collector
5 shall forthwith issue a removal permit upon application therefor
6 during normal business hours whenever a fee of \$2 and all taxes
7 levied and assessed on the unit to be removed are paid:
8 Provided, however, That such taxes shall be prorated as of the
9 date of the application for the removal permit and refunds share
10 be paid.

11 (e) Penalty.--Any person removing a unit from the taxing
12 district without having first obtained a removal permit shall be
13 guilty of a summary offense and shall, upon conviction thereof,
14 be sentenced to pay a fine of \$100 and costs of prosecution or
15 undergo imprisonment not exceeding 30 days, or both.

16 CHAPTER 8

17 BOARD OF ASSESSMENT APPEALS

18 Section 801. Creation of board.

19 (a) Composition.--There is hereby created in each county of
20 the second class a Board of Assessment Appeals to be composed of
21 nine members, three of whom shall be consumer representatives.

22 (b) Appointment of members.--The members shall be appointed
23 by the board of county commissioners and vacancies shall be
24 filled by the appointing body for the unexpired terms.

25 (c) Terms of members.--The members shall serve for terms of
26 six years each and until their successors have been appointed
27 and qualified except that the members first taking office shall
28 be divided as nearly as possible into three groups with the
29 members of each group serving terms which expire January 15,
30 1979, January 15, 1981 and January 15, 1983, respectively as

1 designated by the appointing body.

2 (d) Other employment.--The members shall not be employed by
3 the Commonwealth, by any political subdivision thereof, or by
4 any municipal authority in any other capacity.

5 (e) Compensation and expenses.--The salary board of the
6 county shall fix the salary of the members and the appointing
7 body shall appropriate annually to the board such funds as may
8 be necessary for the payment of salaries and other expenses in
9 carrying out the duties of the board.

10 (f) Legal counsel.--The appointing body shall provide legal
11 counsel to the board who shall not be employed by the county in
12 any other capacity. Such counsel shall appear for the board and
13 represent them in appeals and shall advise the board regarding
14 its powers and duties, the rights of citizens and the best
15 methods of legal procedure for carrying out the duties of the
16 board.

17 Section 802. Powers and duties of the board.

18 The board shall have the power and its duty shall be to:

19 (1) Hear and determine appeals from assessments made by
20 the director.

21 (2) Hear and determine appeals relating to exemptions
22 from taxation.

23 (3) Adopt rules of procedure, not inconsistent with the
24 provisions of this act, with respect to the hearing and
25 determination of appeals.

26 Section 803. Board operation.

27 (a) Organization.--The members of the board shall meet and
28 organize as a board by the selection of a chairman and vice
29 chairman.

30 (b) Meetings.--The board shall meet from time to time at the

1 call of the chairman for the conduct of hearings and the affairs
2 of the board.

3 (c) Decisions.--A majority vote of each panel of the board
4 shall constitute a decision of the board with respect to each
5 assessment or exemption appeal but all other decisions or any
6 other matters shall require a majority vote of the board.

7 (d) Actions.--All actions of the board shall be recorded in
8 writing and shall be open to the public.

9 (e) Separate panels.--Every six months the chairman shall
10 divide the nine-member board into three different, separate and
11 equal panels. Each panel shall consist of three members one of
12 whom shall be a consumer representative.

13 (f) Area panels.--The chairman shall designate each panel to
14 sit in a different area of the county so that each panel may
15 entertain appeals in one particular area of the county.

16 Section 804. Appeals.

17 (a) General rule.--Any person having any interest in
18 property who is aggrieved by any assessment of such property or
19 by any exemption decision with respect to such property may
20 appeal to the board for relief within 60 days after the
21 published notice of the closing of the assessment roll or within
22 60 days after a special notice of the assessment or exemption
23 decision.

24 (b) Contents of appeal.--The appeal filed with the board
25 under subsection (a) shall set forth:

26 (1) The assessment or exemption decision by which such
27 person feels aggrieved.

28 (2) The address to which the board shall mail notice of
29 the time and place of hearing.

30 (c) Political subdivisions.--Any political subdivision which

1 fees aggrieved by the assessment or exemption of any property
2 within its geographical boundaries shall have the same rights of
3 appeal as a taxable with respect to his property and shall have
4 the right of appeal from any decision of the board even though
5 it was not a party to the proceedings.

6 (d) Failure to appeal.--No person and, except as otherwise
7 specifically provided in subsection (c), no political
8 subdivision shall be permitted to question any assessment before
9 the board in any year unless an appeal was filed pursuant to the
10 requirements of subsections (a) and (b) and no person or
11 political subdivision shall be permitted to question before the
12 board any assessment not designated in the appeal.

13 (e) Review of board decision.--Any person who was a party to
14 a proceeding before the board and any political subdivision
15 aggrieved by a decision of the board may file an appeal with the
16 court of common pleas of the respective county within 60 days of
17 the date of the decision of the board.

18 Section 805. Hearings.

19 (a) Time.--The board shall meet to hear appeals as follows:

20 (1) In the case of appeals following completion of the
21 assessment rolls, on the first business day following the
22 last date for appeal after publication of notice of
23 completion of the assessment roll and continuing thereafter
24 until all appeals have been heard and decided.

25 (2) In all other cases, from time to time as may be
26 necessary.

27 (b) Notice.--The board shall notify appellant of the time
28 and place of hearing on the appeal from the assessment by
29 depositing written notice in the mail, addressed to appellant at
30 his last known post office address, not later than the 15th day

1 preceding the designated date of hearing.

2 (c) Procedure.--All hearings shall be open to the public and
3 shall be conducted in accordance with rules of procedure
4 prescribed by the board. Any party may appear and be heard
5 either in person or by counsel and may present such evidence as
6 may be permitted by the rules of the board.

7 (d) Duty of director.--The director and such staff as he may
8 designate shall attend the hearing and shall furnish the board
9 with such information relating to the assessment or exemption
10 decision appealed from as the board may require.

11 (e) Powers of board.--At the hearing, the board shall
12 inquire as to the proper value of the property and where
13 pertinent, its taxable status. The director, and the assessor
14 may present such evidence as may be permitted by the rules of
15 the board and the board may subpoena witnesses, books, records
16 and other evidence. Any member of the board shall be competent
17 to administer oaths and affirmation.

18 (f) Political subdivision.--Any political subdivision having
19 an interest in the assessment or exemption decision may appear
20 and be heard either by its solicitor or by counsel specially
21 engaged for such purpose. Insofar as practical, the board shall
22 schedule hearings so that cases involving the same political
23 subdivision shall be heard on the same day or days.

24 (g) Decision and record.--Following the hearing, the board
25 shall make an order affirming, vacating or modifying the
26 assessment or exemption decision appealed from and shall serve a
27 copy of the order on the parties and affected political
28 subdivisions personally or by mail at the last known address
29 within 20 days after the hearing. The order shall be entered in
30 the minutes of the board which shall be a public record.

1 Section 806. Correction of assessment roll.

2 (a) Preparation.--When the board has completed the hearing
3 of appeals and has entered an order in each case, the director
4 shall make such changes in the assessment roll as are necessary
5 to conform to the orders of the board.

6 (b) Distribution in general.--When corrections have been
7 made to the assessment roll, the director shall prepare five
8 copies of the assessment roll, attach to each his certificate
9 that they are true copies of the original assessment roll and
10 distribute one copy or the applicable portion of a copy as
11 follows:

12 (1) Treasurer of the county, a complete copy.

13 (2) Board of county commissioners, a complete copy.

14 (3) Political subdivisions within the county, such
15 portion of a copy as contains the assessment of property
16 within the political subdivision.

17 (c) Contents of copies.--Copies of the assessment roll
18 distributed under subsection (b) shall, in addition to the
19 information required in the original assessment roll, provide a
20 space to the right of each assessment for the entry of all real
21 property taxes which may be levied thereon by the respective
22 political subdivisions. Copies of such roll so furnished shall
23 be considered as originals for all purposes.

24 (d) Preservation and inspection.--The corrected assessment
25 roll shall be preserved in the office of the director and shall
26 be open to public inspection subject to such regulations as the
27 director may prescribe for the preservation and safekeeping of
28 such roll.

29 Section 807. Collection of taxes.

30 Appeals filed under section 804 (relating to appeals) shall

1 not prevent the collection of taxes based on the assessment or
2 exemption decision appealed from.

3 Section 808. Tax refunds and credits.

4 (a) General rule.--Whenever, upon the final disposition of
5 an appeal, it is determined that the taxes paid are in excess of
6 the amount due by reason of an incorrect assessment or exemption
7 decision of the property, the taxpayer shall be entitled to a
8 refund of the amount of such excess tax payment with interest
9 thereon at the same rate as allowed by law to be charged the
10 taxpayer by the same taxing district for delinquent payment of
11 such taxes. The refund of the amount of the excess tax payment
12 shall bear interest from the date such excess payment was made,
13 or the date the tax was due, whichever is later, to the date of
14 the final refund of the tax. Such amount improperly collected
15 with interest shall constitute a legal setoff or credit against
16 any future taxes assessed against the property by the same
17 taxing district, or shall be paid to the taxpayer, at his
18 option.

19 (b) Extension of time.--When a taxing district alleges that
20 it is unable to credit or pay all of the refund and interest to
21 which the taxpayer is entitled under subsection (a), in any one
22 year, the board, upon application by either party, shall
23 determine over what period of time such refund and interest
24 shall be made and shall fix the amount thereof which shall be
25 credited or payable with interest in any year or years.

26 (c) Existing proceedings.--The provisions of this section
27 shall apply to appeals from assessment or exemption decisions
28 pending on the effective date of this act whether or not there
29 has been a payment of any moneys into court or to the tax
30 collector under written protest.

1 CHAPTER 9

2 MISCELLANEOUS PROVISIONS

3 Section 901. Transition provisions.

4 Existing boards, offices, assessors and assistant assessors
5 shall continue to perform their duties and functions relating to
6 the valuation and assessment of real property until notified by
7 their respective director of assessments that he is ready to
8 perform the duties and exercise the powers imposed and
9 authorized under this act at which time they shall transfer to
10 him all records in their possession relating to the valuation
11 and assessment of such property. The director shall transfer to
12 the Board of Assessment Appeals when it is organized and ready
13 to perform the duties and exercise the powers imposed and
14 authorized under this act all records relating to matters within
15 its jurisdiction.

16 Section 902. Repeals.

17 The following acts and parts of acts are repealed insofar as
18 inconsistent with the provisions of this act.

19 Sections 16 and 23, act of April 22, 1846 (P.L.486, No.390),
20 entitled "An act to provide for the reduction of the public
21 debt."

22 Section 401(b), act of May 22, 1933 (P.L.853, No.155), known
23 as "The General County Assessment Law."

24 The act of June 21, 1939 (P.L.626, No.294), referred to as
25 the Second Class County Assessment Law, except for sections 13
26 and 14 which are hereby saved from repeal pursuant to the
27 limitations set forth in section 501 (relating to time of
28 revisions of county assessments).

29 Section 903. Savings clause.

30 Any act or part thereof granting a right of appeal to any

1 person in relation to real property assessment is hereby saved
2 from repeal pursuant to the limitations set forth in section 501
3 (relating to time of revisions of county assessments).

4 Section 904. Effective date.

5 This act shall take effect immediately.