THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 36   Session of 1985

INTRODUCED BY DUFFY, FRYER, A. C. FOSTER, JR., SHOWERS, SCHEETZ,
    RUDY, MACKOWSKI, BROUJOS, WOZNIAK, LIVENGOOD, GAMBLE,
    BELFANTI, JAROLIN, D. W. SNYDER, DeLUCA AND CAWLEY,
    JANUARY 23, 1985

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, JUNE 26, 1986

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 ~~ELECTION ROLLS~~ APPEALS OF   <——
17   ASSESSMENTS; AND providing for refunds for errors in
18   assessments.

19   The General Assembly of the Commonwealth of Pennsylvania

20 hereby enacts as follows:

21   Section 1. ~~The~~ SECTION 8(D.1) AND (D.2) OF THE act of June   <——

22 26, 1931 (P.L.1379, No.348), referred to as the Third Class

23 County Assessment Board Law, AMENDED DECEMBER 13, 1982   <——

24 (P.L.1165, NO.269), ~~is~~ ARE amended ~~by adding a section~~ to read: <——

1   SECTION 8. * * *   <——

2   (D.1) IN ANY APPEAL OF AN ASSESSMENT THE BOARD SHALL MAKE

3   THE FOLLOWING DETERMINATIONS:

4   (1) [THE CURRENT MARKET VALUE FOR THE TAX YEAR IN QUESTION.] <——

5   THE MARKET VALUE AS OF THE DATE SUCH APPEAL WAS FILED BEFORE THE <——

6   BOARD.

7   (2) THE COMMON LEVEL RATIO FOR THE TAX YEAR IN QUESTION   <——

8   PUBLISHED BY THE STATE TAX EQUALIZATION BOARD ON OR BEFORE JULY <——

9   1 OF THE YEAR PRIOR TO THE TAX YEAR ON APPEAL BEFORE THE BOARD.

10   (D.2) THE BOARD, AFTER DETERMINING THE [CURRENT] MARKET   <——

11   VALUE OF THE PROPERTY [FOR THE TAX YEAR IN QUESTION], SHALL THEN <——

12   APPLY THE ESTABLISHED PREDETERMINED RATIO TO SUCH VALUE UNLESS

13   THE COMMON LEVEL RATIO PUBLISHED BY THE STATE TAX EQUALIZATION   <——

14   BOARD ON OR BEFORE JULY 1 OF THE YEAR PRIOR TO THE TAX YEAR ON

15   APPEAL BEFORE THE BOARD VARIES BY MORE THAN FIFTEEN PERCENT FROM

16   THE ESTABLISHED PREDETERMINED RATIO, IN WHICH CASE THE BOARD

17   SHALL APPLY [THE] THAT SAME COMMON LEVEL RATIO FOR THE TAX YEAR <——

18   IN QUESTION TO THE [CURRENT] MARKET VALUE OF THE PROPERTY [FOR   <——

19   THE TAX YEAR IN QUESTION].   <——

20   * * *

21   SECTION 2. THE ACT IS AMENDED BY ADDING A SECTION TO READ:

22   Section 8.4. Whenever, through mathematical or clerical

23   error, an assessment is made more than it should have been and

24   taxes are paid on such incorrect assessment, the board, upon

25   discovery of such error and correction of the assessment, shall

26   so inform the appropriate taxing district or districts, which

27   shall make a refund to the taxpayer or taxpayers for the period

28   of the error or six years, whichever is less, from the date of

29   application for refund or discovery of such error by the board.

30   Reassessment, with or without application by the owner, as a

1 <u>decision of judgment based on the method of assessment by the</u>

2 <u>board, shall not constitute an error under this section.</u>

3   SECTION 3.   SECTION 1 OF THIS ACT SHALL APPLY TO ALL CASES   <——

4 PENDING ON THE EFFECTIVE DATE OF THIS ACT OR ARISING THEREAFTER

5 BEFORE A BOARD OF ASSESSMENT, COUNTY COMMISSIONERS OR COURT.

6   Section ~~2~~ 4.   ~~This act~~ SECTION 2 OF THIS ACT shall apply to   <——

7 all errors on assessments discovered on or after January 1, ~~1985~~ <——

8 1981.

9   Section ~~3~~ 5.   This act shall take effect immediately.   <——