

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2207

Session of
1993

INTRODUCED BY YANDRISEVITS, SAYLOR, ARMSTRONG, BATTISTO, BELFANTI, BUNT, CAPPABIANCA, CARONE, CESSAR, CIVERA, CURRY, DALEY, DEMPSEY, DRUCE, EGOLF, FAIRCHILD, FAJT, FICHTER, GERLACH, GORDNER, HALUSKA, HANNA, HENNESSEY, HERSHEY, HUTCHINSON, KREBS, KUKOVICH, LaGROTTA, LAUB, LAUGHLIN, LEH, MAITLAND, MARSICO, MASLAND, McCALL, MIHALICH, MILLER, MUNDY, NAILOR, PETRONE, PETTIT, PLATTS, RAYMOND, REBER, RUBLEY, SANTONI, SATHER, SEMMEL, D. W. SNYDER, STEIL, STERN, STRITTMATTER, SURRA, TANGRETTI, E. Z. TAYLOR, TIGUE, TULLI, VANCE, WOZNIAK, STEELMAN, FREEMAN, TRELLO, MERRY, S. H. SMITH AND WAUGH, NOVEMBER 24, 1993

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, JANUARY 31, 1994

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 definitions, for
11 application and construction, for subjects of local taxation,
12 for tax assessors, for triennial and inter-triennial
13 assessments and for revisions and appeals; providing for
14 optional assessment revision process, for quality assessment
15 targets, for administrative review, for appeals to the Board
16 of Assessment Revisions and for appeals to courts of common
17 pleas; and further providing for repeals.

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

20 Section 1. Section 102 of the act of May 22, 1933 (P.L.853,

1 No.155), known as The General County Assessment Law, amended
2 December 14, 1967 (P.L.846, No.369) and December 13, 1982
3 (P.L.1160, No.268), is amended to read:

4 Section 102. Definitions.--The following words and phrases
5 shall, for the purpose of this act, have the meanings
6 respectively ascribed to them in this section, except where the
7 context clearly indicates a different meaning:

8 "Assessors" [and "elected assessors" shall mean the assessors
9 for county tax purposes elected in wards, boroughs, towns and
10 townships in counties of the fourth, fifth, sixth, seventh and
11 eighth classes.

12 "Appointed assessors"] shall mean the assessors appointed by
13 the board of revision of taxes in counties of the first class,
14 and the subordinate assessors appointed by the board for the
15 assessment and revision of taxes in counties of the second[,]
16 and second A [and third] classes.

17 "Base year" shall mean the year upon which real property
18 market values are based for the most recent county-wide revision
19 of assessment of real property, or other prior year upon which
20 the market value of all real property of the county is based.
21 Real property market values shall be equalized within the county
22 and any changes by the board of revision of taxes or board for
23 the assessment and revision of taxes shall be expressed in terms
24 of such base year values.

25 "Board [of revision of taxes]" shall mean the [board of
26 revision of taxes] Board of Revision of Taxes, in counties of
27 the first class[.

28 "Board for the assessment and revision of taxes" shall mean
29 the board for the assessment and revision of taxes]; the Board
30 of Property Assessment, Appeals and Review, in counties of the

second[, second A and third classes.] class; or the Board of Assessment Appeals, in counties of the second A class.

~~"Coefficient of dispersion" shall mean the measure of the accuracy of assessed values to true values. The term is a measure of the average assessment error around the common level ratio as last determined by the State Tax Equalization Board pursuant to the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.~~

"Common level ratio" shall mean the ratio of assessed value to current market value used generally in the county as last determined by the State Tax Equalization Board pursuant to the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.

"County commissioners" means the board of county commissioners or other similar body in home rule charter counties.

"Established predetermined ratio" shall mean the ratio of assessed value to market value established by the board of county commissioners and uniformly applied in determining assessed value in any year.

"Political subdivision" shall mean a county, city, borough, incorporated town, township, school district, vocational school district or county institution district, or a home rule municipality which has adopted a charter under the act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and Optional Plans Law."

"Report" shall mean a letter, memorandum or other similar writing.

"Spot reassessment" shall mean the reassessment of property which is not conducted as part of a county-wide review of

1 assessments and which creates, sustains or increases
2 disproportionality among properties' assessed values.

3 Section 2. Sections 104 and 105 of the act are amended to
4 read:

5 Section 104. Application of Act.--Except as otherwise in
6 this act specifically limited, this act shall apply in [all of
7 the counties of the Commonwealth] each county of the first,
8 second or second A class, whether governed in accordance with
9 its county classification or in accordance with a home rule
10 charter.

11 Section 105. Saving Clause; Construction.--The provisions of
12 this act so far as they are the same as those of existing laws
13 are intended as a continuation of such laws, and not as new
14 enactments.

15 The repeal by this act of any act of Assembly, or part
16 thereof, shall not revive any act, or part thereof, heretofore
17 repealed or superseded.

18 All local acts of Assembly applying to particular counties or
19 political subdivisions thereof, and not heretofore repealed,
20 shall continue in force, and any provisions of this act
21 inconsistent therewith shall not apply to the counties or
22 political subdivisions thereof affected by such local laws. The
23 reenactment by this act of any act of Assembly, or part thereof,
24 that has heretofore been repealed by any local act of Assembly,
25 in so far as it applied to a particular county or political
26 subdivision thereof, shall not revive or extend the provisions
27 so reenacted to such county or political subdivision thereof.

28 Whenever the provisions of this act are inconsistent with any
29 law relating to or administered by any board [of revision of
30 taxes, or board for the assessment and revision of taxes,] in

1 counties of the first, second or [third] second A class, the
2 laws relating to and administered by such boards, and not
3 included in this act, shall apply, and the inconsistent
4 provisions of this act shall not apply to such classes of
5 counties[, but shall be in full force as to all other classes of
6 counties, except as affected by local laws].

7 The provisions of this act shall not affect any act done,
8 liability incurred, or right accrued or vested, or affect any
9 suit, proceeding or prosecution pending or to be instituted to
10 enforce any right or penalty or punish any offense under the
11 authority of any act of Assembly repealed by this act.

12 Any person holding office under any act of Assembly repealed
13 by this act shall continue to hold such office until the
14 expiration of the term thereof, subject to the conditions
15 attached to such office prior to the passage of this act.

16 Section 3. Section 201(b) of the act, amended February 18,
17 1982 (P.L.79, No.28), is amended to read:

18 Section 201. Subjects of Taxation Enumerated.--The following
19 subjects and property shall, as hereinafter provided, be valued
20 and assessed, and subject to taxation for all county, city,
21 borough, town, township, school and poor purposes at the annual
22 rate:

23 * * *

24 (b) All salaries and emoluments of office, all offices, and
25 posts of profit, professions, trades and occupations, except the
26 occupation of farmer, and all persons over the age of eighteen
27 years who do not follow any occupation or calling, as well of
28 unnaturalized foreign-born persons who shall have resided within
29 this Commonwealth for one whole year, as citizens of this
30 Commonwealth: Provided, That whenever a person, other than a

1 Federal employe, not taxable under the provision of this clause,
2 is disfranchised from voting because he cannot be lawfully
3 assessed for a county or State tax, it shall be lawful for the
4 county commissioners to assess the occupation of such persons
5 for county taxation purposes, in the manner provided by this act
6 for such assessments. The provisions of this clause shall not
7 apply to counties of the second and [third class, or to any
8 other county, the county commissioners] second A classes, the
9 county commissioners of which shall by resolution determine not
10 to levy a tax on trades, occupations, professions and persons
11 who follow no occupation or calling, nor shall the provisions of
12 this clause apply to cities of the second and second A class, or
13 to school districts.

14 * * *

15 Section 4. Section 202 of the act, amended July 2, 1941
16 (P.L.219, No.99), is amended to read:

17 Section 202. Occupation Tax in Counties of the Second Class
18 [and Third Class] Abolished; Optional in Other Counties.--In
19 counties of the second [and third] class, the county tax on
20 trades, occupations and professions is hereby abolished. In all
21 other counties, except counties of the first class, the county
22 commissioners may by resolution determine not to levy a tax on
23 trades, occupations, professions and persons who follow no
24 occupation or calling. Such action may at any time, and in like
25 manner, be repealed and such tax be levied as theretofore.

26 Section 5. Sections 301, 302, 303 and 304 of the act are
27 amended to read:

28 Section 301. [Election of Assessors.--The qualified voters
29 of each ward in cities of the third class shall, at the
30 municipal election in the year one thousand nine hundred and

1 thirty-five, and every four years thereafter, vote for and elect
2 a properly qualified person, according to law, to act as county
3 assessor in each of said wards under the provisions of this act,
4 who shall serve for four years. All county assessors in
5 boroughs, towns, townships and wards thereof shall be elected at
6 the times and for the terms prescribed by existing laws.

7 This section does not apply in counties of the first, second
8 and third classes where assessors, under existing law, are
9 appointed.] Qualifications of Assessor.--Except in a county of
10 the first or second class, any person appointed as an assessor
11 shall meet the requirements of the act of April 16, 1992
12 (P.L.155, No.28), known as the "Assessors Certification Act."

13 Section 302. Oath of Assessors.--The [elected and appointed]
14 assessors [of the several wards, townships, towns, boroughs and
15 districts, and, in townships of the first class, also the
16 assistant township assessors and assistant triennial assessors,]
17 shall, immediately on the receipt of the precept from the county
18 commissioners, or board [of revision of taxes, or board for the
19 assessment and revision of taxes], and before entering upon the
20 duties of their office, take and subscribe the following oath or
21 affirmation:

22 You do (swear or affirm) that you will support the
23 Constitution of the United States and the Constitution of
24 Pennsylvania, that you will, as assessor [for (ward, district,
25 borough, town or township)], use your utmost diligence and
26 ability to discover and ascertain all the property, real and
27 personal, [within your (ward, district, borough, town or
28 township),] and all other objects subject to taxation by the
29 laws of this Commonwealth, and take an accurate account of the
30 same; and that you will justly and honestly, to the best of your

1 judgment, assess and value every separate lot, piece or tract of
2 land, with the improvements thereon, and all personal property
3 made taxable by the laws of this Commonwealth, [within your
4 (ward, district, borough, town or township),] at the rate or
5 price which you shall, after due examination and consideration,
6 believe the same would sell for if sold singly and separately at
7 a bona fide sale, after full public notice; and that you will
8 assess all persons according to their correct offices and posts
9 of profit, trades and occupations; and that you will perform
10 your duty as assessor [of said (ward, district or township)]
11 with honesty and fidelity, according to the laws of this
12 Commonwealth, without fear, favor or affection, hatred, malice
13 or ill will.

14 Section 303. Filing of Assessor's Oath.--It shall be the
15 duty of each [elected and appointed assessor and assistant
16 township and triennial] assessor to produce to the
17 commissioners, or board [of revision of taxes, or board for the
18 assessment and revision of taxes], of the county, within twenty
19 days after his [election or] appointment, a copy of the oath or
20 affirmation taken and subscribed by him as is hereinbefore
21 directed, and attested by the person before whom the same was
22 administered, which shall be filed by the commissioners, or said
23 boards, in their respective office.

24 Section 304. Vacancies in the Office of Assessor.--Whenever
25 an [elected assessor, or, in townships of the first class, an
26 assessor, assistant township] assessor [or assistant triennial
27 assessor,] refuses or neglects to qualify as required by law, or
28 refuses or neglects to receive the precept and books for the
29 triennial or other assessment, the county commissioners are
30 hereby authorized to appoint a suitable person to serve as

1 assessor on the eighth day after the time designated by this act
2 to begin the assessment.

3 [If the electors of any ward, borough, town or township shall
4 fail to choose an assessor, or, in townships of the first class,
5 an assistant township assessor or assistant triennial assessor,
6 at the time appointed by law, or if any person elected to such
7 office shall neglect or refuse to serve therein, or if any
8 vacancy shall happen therein by death or otherwise, the
9 commissioners of the county shall appoint a fit person to fill
10 the office, who shall serve until the expiration of the then
11 current term of such officer, and who shall have the same
12 powers, be subject to the same penalties, and receive the same
13 compensation, as if he had been elected to such office.]

14 Section 6. Sections 305, 306, 307, 308, 309 and 310 of the
15 act are repealed.

16 Section 7. Section 401 of the act, amended December 14, 1967
17 (P.L.846, No.369), is amended to read:

18 Section 401. Issuing of Precepts and Return of Assessments
19 in Triennial Years.--(a) In counties of the first class, the
20 precepts to make annual assessments shall be issued to the
21 appointed assessors by the board [of revision of taxes], and
22 return thereof made as provided by existing law relating to the
23 board [of revision of taxes] in said counties;

24 (b) In counties of the second class, the precepts to make
25 triennial assessments and the precepts to make assessments in
26 the years between triennial assessments shall be issued to the
27 appointed assessors by the board [for the assessment and
28 revision of taxes] at such time as the board may prescribe, and
29 return thereof be made on or before the first Monday of November
30 as provided by existing law relating to the board [for the

1 assessment and revision of taxes] in said counties;

2 (c) In counties of the second A [and third] class, the
3 precepts to make triennial assessments shall be issued to the
4 appointed assessors by the board [for the assessment and
5 revision of taxes,] and return thereof made at such times as the
6 board shall determine in accordance with existing law relating
7 to the board for the assessment and revision of taxes in said
8 counties[;]_.

9 [(d) In counties of the fourth class, the county
10 commissioners shall issue the precepts to make triennial
11 assessments to the elected assessors of their respective
12 townships, towns, boroughs and wards on or before the first day
13 of June, and the assessors are hereby required to complete the
14 said assessment and make their return not later than the first
15 day of September, one thousand nine hundred and thirty-three,
16 and triennially thereafter;

17 (e) In counties of the fifth, sixth, seventh and eighth
18 classes, the county commissioners shall issue the precepts to
19 make triennial assessments to the assessors of the respective
20 townships of the second class, towns, boroughs and wards on or
21 before the second Monday of September, and, to assessors in
22 townships of the first class, on or before the first day of
23 July, and the assessors are hereby required to complete the said
24 assessment and make their return not later than the thirty-first
25 day of December, one thousand nine hundred and thirty-three, and
26 triennially thereafter: Provided, That the county commissioners
27 of said counties may, at the time of issuing their precepts,
28 direct the return thereof to be made at any time before the
29 thirty-first day of December: Provided further, That where
30 assessors in townships of the first class shall have been

1 continuously engaged in the actual performance of their duties
2 after the delivery of the precepts to them, except where
3 prevented by sickness or stress of weather, and are not able to
4 complete the triennial assessment and make return thereof on or
5 before the thirty-first day of December, it shall be lawful for
6 the said assessors to continue the performance of their duties
7 and to make return of their assessment to the county
8 commissioners after said date, but in no case shall any such
9 return be made later than the fifteenth day of February of the
10 year following the delivery of the precepts to the assessors.]

11 Section 8. Section 402 of the act, amended December 13, 1982
12 (P.L.1160, No.268), is amended to read:

13 Section 402. Valuation of Property.--(a) It shall be the
14 duty of [the several elected and appointed assessors, and, in
15 townships of the first class, of the assessors, assistant
16 township] assessors [and assistant triennial assessors,] to rate
17 and value all objects of taxation, whether for county, city,
18 township, town, school, institution district, poor or borough
19 purposes, according to the actual value thereof, and at such
20 rates and prices for which the same would separately bona fide
21 sell. In arriving at actual value the county may utilize either
22 the current market value or it may adopt a base year market
23 value. In arriving at such value the price at which any property
24 may actually have been sold either in the base year or in the
25 current taxable year, shall be considered but shall not be
26 controlling. Instead such selling price, estimated or actual,
27 shall be subject to revision by increase or decrease to
28 accomplish equalization with other similar property within the
29 taxing district. In arriving at the actual value, all three
30 methods, namely, cost (reproduction or replacement, as

1 applicable, less depreciation and all forms of obsolescence),
2 comparable sales and income approaches, must be considered in
3 conjunction with one another. Except in counties of the first
4 class, no political subdivision shall levy real estate taxes on
5 a county-wide revised assessment of real property until it has
6 been completed for the entire county.

7 (a.1) The board of county commissioners shall establish and
8 determine, after proper notice has been given, an established
9 predetermined ratio of assessed value to actual value which [may
10 not exceed] shall be one hundred per centum (100%) of actual
11 value. The [commissioners, acting as a] board [of revision of
12 taxes, or board for the assessment and revision of taxes] shall
13 apply the established predetermined ratio to the actual value of
14 all real property to formulate the assessment roll.

15 ~~(a.2) The fair market value upon which the assessed value on~~ <—
16 ~~real property is based may be redetermined when (i) a parcel of~~
17 ~~the land is divided and conveyed in smaller parcels or when~~
18 ~~parcels of land are combined and conveyed in a larger parcel,~~
19 ~~(ii) the economy of the county or portion of the county has~~
20 ~~depreciated or appreciated to such an extent that real estate~~
21 ~~values in that area are affected, (iii) correction of~~
22 ~~mathematical and clerical errors, or (iv) improvements are made~~
23 ~~to the real property or existing improvements to the real~~
24 ~~property are removed or destroyed. Painting an existing building~~
25 ~~or performing normal, regular repairs to the building may not be~~
26 ~~deemed cause for a change in valuation.~~

27 (A.2) THE FAIR MARKET VALUE UPON WHICH THE ASSESSED VALUE ON <—
28 REAL PROPERTY IS BASED MAY BE REDETERMINED WHEN:

29 (I) A PARCEL OF THE LAND IS DIVIDED AND CONVEYED IN SMALLER
30 PARCELS OR WHEN PARCELS OF LAND ARE COMBINED AND CONVEYED IN A

1 LARGER PARCEL;

2 (II) THE ECONOMY OF THE COUNTY OR PORTION OF THE COUNTY HAS
3 DEPRECIATED OR APPRECIATED TO SUCH AN EXTENT THAT REAL ESTATE
4 VALUES IN THAT AREA ARE AFFECTED, SUBJECT TO THE RESTRICTION
5 THAT ANY CHANGE MADE UNDER THIS AUTHORITY MUST BE MADE AS PART
6 OF A PREVIOUSLY APPROVED WRITTEN SYSTEMATIC PLAN WHICH IS
7 SPECIFICALLY DESIGNED TO REFLECT THE EXTRAORDINARY IMPACT THAT
8 THE ECONOMY HAS HAD ON REAL ESTATE VALUES IN DEFINED AREAS OF
9 THE COUNTY AND WHICH PLAN ADDRESSES DEFINED AREAS REPRESENTING
10 BOTH APPRECIATIVE AND DEPRECIATIVE EFFECTS ON REAL ESTATE VALUES
11 AS A RESULT OF THE ECONOMY IN THOSE DEFINED AREAS, AND SUBJECT
12 TO THE ADDITIONAL RESTRICTION THAT ANY CHANGE NOT IN CONFORMITY
13 WITH THE APPROVED PLAN MAY BE APPEALED AS A SPOT ASSESSMENT AS
14 DEFINED IN SECTION 102 OF THIS ACT;

15 (III) CORRECTION OF MATHEMATICAL AND CLERICAL ERRORS; OR

16 (IV) IMPROVEMENTS ARE MADE TO THE REAL PROPERTY OR EXISTING
17 IMPROVEMENTS TO THE REAL PROPERTY ARE REMOVED OR DESTROYED.
18 PAINTING AN EXISTING BUILDING OR PERFORMING NORMAL, REGULAR
19 REPAIRS TO THE BUILDING MAY NOT BE DEEMED CAUSE FOR A CHANGE IN
20 VALUATION.

21 (b) Except as to counties of the first [and second] class, <—
22 after any county makes a county-wide revision of assessment of
23 real property at values based upon an established predetermined
24 ratio as required by law or after [any county] it changes its
25 established predetermined ratio, each political subdivision,
26 which hereafter for the first time levies its real estate taxes
27 on that revised assessment or valuation, shall, for the first
28 year, reduce its tax rate, if necessary, for the purpose of
29 having the total amount of taxes levied for that year against
30 the real properties contained in the duplicate for the preceding

1 year, equal, in the case of any taxing district, not more than
2 [ten per centum] ~~(10%)~~ FIVE PER CENTUM (5%) greater than the
3 total amount it levied on such properties the preceding year,
4 notwithstanding the increased valuations of such properties
5 under the revised assessment. For the purpose of determining the
6 total amount of taxes to be levied for said first year, the
7 amount to be levied on newly constructed buildings or structures
8 or on increased valuations based on new improvements made to
9 existing houses need not be considered. The tax rate shall be
10 fixed for that year at a figure which will accomplish this
11 purpose. With the approval of the court of common pleas, upon
12 good cause shown, any such political subdivision may increase
13 the tax rate herein prescribed, notwithstanding the provisions
14 of this subsection.

15 (c) The board of county commissioners may not engage in the
16 practice of spot reassessment. If the board of county
17 commissioners engages in the practice of spot reassessment, the
18 property owner may appeal the assessment under Article V. Upon a
19 finding by the board of revision or by the court that the
20 property owner has been subjected to spot reassessment, the
21 property owner shall be entitled to a refund of taxes paid
22 pursuant to the spot reassessment and of interest on those taxes
23 in accordance with section 806.1 of the act of April 9, 1929
24 (P.L.343, No.176), known as "The Fiscal Code."

25 (d) The office issuing building permits in every political
26 subdivision of each county shall keep a daily record, separate
27 and apart from all other records, of every building permit
28 issued, which shall set forth the following information: the
29 date of issuance, the names and addresses of the persons owning
30 and a description sufficient to identify the property for which

1 the permit was issued, the nature of the improvements and the
2 amount in dollars in which issued. On or before the first Monday
3 of each month, such office shall file the daily record in the
4 office of the board of the county in which it is located,
5 together with a certificate of the head of such office that its
6 contents are correct. Such political subdivision office may
7 charge and collect from each person to whom a building permit is
8 issued a sum of not more than one dollar (\$1.00) which shall be
9 in full compensation for its services under the provisions of
10 this act.

11 (e) Whenever any person makes improvements other than
12 painting of or normal regular repairs to a building aggregating
13 one thousand dollars (\$1000) or less in value annually to any
14 real property in any political subdivision in the county and he
15 is not required to obtain a building permit therefor by any
16 political subdivision within thirty days of commencing the
17 improvements, he shall furnish the following information to the
18 board: the name and address of the person owning and a
19 description sufficient to identify the property involved, the
20 nature of the improvements made or to be made and the amount in
21 dollars of the value of the improvements. Any person who
22 wilfully fails to comply with the provisions of this subsection,
23 or who in furnishing such information wilfully falsifies the
24 same, shall, upon conviction thereof in a summary proceeding, be
25 sentenced to pay a fine of not more than fifty dollars (\$50.00).

26 (f) At least once every three months, the board shall
27 forward copies of the improvement records kept under subsection
28 (d) or (e) to the assessors of the political subdivision in
29 which such improvements are made or contemplated. The assessors
30 shall visit the site of the improvements and secure any

information the board requests, which may include the
description and measurements, type of construction, degree of
completion, cost and probable value of the improvements.

Section 9. Section 402.1 of the act, added September 23,
1961 (P.L.1601, No.677), is amended to read:

Section 402.1. Valuation of Mobilehomes or House Trailers.--

[It shall be the duty of the several elected and appointed
assessors of the political subdivisions to] Assessors shall
assess, rate and value all mobilehomes and house trailers
[within their subdivisions] according to the actual value
thereof and prices for which the same would separately bona fide
sell. The land upon which such mobilehome or house trailer is
located at the time of assessment shall be valued separately,
and shall not include the value of the house trailer or
mobilehome located thereon.

~~Section 10. The act is amended by adding a section to read:~~ <—

~~Section 402.2. Quality Assessment Targets. Counties shall
be required to meet the following quality assessment targets:~~

~~(1) Effective immediately, any county with a coefficient of
dispersion of fifty per centum (50%) or more for two consecutive
years shall be required to conduct and implement a county wide
revaluation of property within three years.~~

~~(2) Effective the first day of January of the third year
after the effective date of this section, any county with a
coefficient of dispersion of forty per centum (40%) or more for
two consecutive years shall be required to conduct and implement
a county wide revaluation of property within three years.~~

~~(3) Effective the first day of January of the sixth year
after the effective date of this section, any county with a
coefficient of dispersion of thirty per centum (30%) or more for~~

~~two consecutive years shall be required to conduct and implement
a county wide revaluation of property within three years.~~

~~(4) Effective the first day of January of the ninth year
after the effective date of this act, any county with a
coefficient of dispersion of twenty five per centum (25%) or
more for two consecutive years shall be required to conduct and
implement a county wide revaluation of property within three
years.~~

Section ~~11~~ 10. Section 403 of the act is amended to read: <—

Section 403. List of Taxables.--[The elected and appointed
assessors of the several counties] Assessors shall, in each
year, make a return to the county commissioners, or board [of
revision of taxes, or board for the assessment and revision of
taxes,] of all the taxable inhabitants within their respective
wards, boroughs, towns, townships and districts, which return
shall state the names and surnames and the address of each of
such taxable inhabitants, stating the occupation and the street
and number of the house in which such inhabitant resides. In all
cases where such taxable inhabitant resides in a house not
having a street and number address, the name of the owner of the
house and his or her address, as definitely as possible, shall
be given. The provisions of this section shall not apply to any
county of the first class except where, under the provisions of
existing law, a tax upon occupations may be levied by any city
within such county which makes its tax levies on the basis of
the assessments provided for by this act, and where such city
has authorized such levy.

Section ~~12~~ 11. Section 404 of the act, amended June 16, 1972 <—
(P.L.418, No.121), is amended to read:

Section 404. Assessment of Persons in Counties That do Not

1 Levy Occupation Taxes.--It shall be the duty of the assessors,
2 for taxation purposes in counties of the second[, second A and
3 third class, and in counties electing not to levy a tax on
4 trades, occupations, professions and persons who follow no
5 occupation or calling] and second A class, to prepare a list of
6 all residents and inhabitants in such counties over the age of
7 eighteen years, and return the same to the proper county
8 authorities with other taxable property as provided by law. The
9 assessor shall also state the occupation of each such resident
10 and inhabitant or that a person does not follow an occupation or
11 calling, as the case may be, for the assessment of any township
12 or borough tax on occupations, as provided by law. The county
13 commissioners, or boards for the assessment and revision of
14 taxes, as the case may be, shall continue to fix valuations for
15 trades, occupations, professions and persons who follow no
16 occupation or calling, as provided by law, for the use of
17 boroughs and townships, and nothing contained in this act shall
18 be construed to repeal the power of townships and boroughs to
19 levy taxes on trades, occupations, professions, and on persons
20 who follow no occupation or calling as provided by law.

21 Section ~~13~~ 12. Sections 405 and 406 of the act are amended <—
22 to read:

23 Section 405. Return of Exempt Property.--It shall be the
24 duty of [the several elected and appointed] assessors in this
25 Commonwealth to make return of all property, now or which
26 hereafter may be [especially] EXPLICITLY exempt by act of <—
27 Assembly from taxes, in a separate list to the commissioners, or
28 THE board [of revision of taxes, or board for the assessment and <—
29 revision of taxes], as the case may be, of the proper county, <—
30 for which service the said assessors shall receive the same

1 compensation as is allowed for like services in other cases.

2 Section 406. Real Estate Omitted from Triennial
3 Assessment.--Whenever any taxable real estate shall be omitted
4 to be assessed at the triennial assessment, the [elected or
5 appointed] assessor, on notice thereof, shall forthwith assess
6 and return the same to the proper office, which assessment shall
7 be subject to appeal, and shall continue until the next
8 triennial assessment, and its proper proportion of all taxes to
9 which such real estate is liable, levied after such assessment,
10 shall be laid thereon.

11 Section ~~14~~ 13. Section 407 of the act, amended September 23, <—
12 1961 (P.L.1601, No.677), December 14, 1967 (P.L.846, No.369) and
13 July 8, 1969 (P.L.130, No.54), is amended to read:

14 Section 407. (a) Recorder of Deeds in Certain Counties to
15 Furnish Record of Conveyances; Compensation.--It shall be the
16 duty of the recorder of deeds in each county of the second A[,
17 third, fourth, fifth, sixth, seventh and eighth classes] class
18 to keep a daily record, separate and apart from all other
19 records, of every deed or conveyance of land in said county
20 entered in his office for recording which record shall set forth
21 the following information to wit: The date of the deed or
22 conveyance, the names of the grantor and grantee, the
23 consideration mentioned in the deed, the location of the
24 property as to city, borough, ward, town or township, the
25 acreage of the land conveyed, if mentioned, and if the land
26 conveyed be a lot or lots on a recorded plan, the number or
27 numbers by which the same may be designated on the plan, if
28 mentioned in the deed; and it shall be the further duty of the
29 recorder, on the first Monday of each month, to file the
30 aforesaid daily record in the commissioner's office, or office

1 of the board [for the assessment and revision of taxes,] of the
2 proper county, together with his certificate, appended thereto,
3 that such record is correct; and the recorder of deeds shall
4 charge, and collect from the person presenting a deed of
5 conveyance for record, the sum of fifteen (15) cents, when it
6 contains but one description of land, and ten (10) cents for
7 each additional description therein described, which sum shall
8 be in full compensation for his services under this act.

9 (b) Statement of Conveyances to Be Furnished Assessors.--It
10 shall be the duty of the county commissioners, or board [for the
11 assessment and revision of taxes,] of such counties, upon
12 receipt of such daily report from the office of the recorder of
13 deeds, to keep the same on file in their office; and, prior to
14 the making of the annual and of the triennial assessment, to
15 deliver to the [elected or appointed] assessor [or assessors of
16 each city, borough, ward, town, township or district], before he
17 shall enter upon the discharge of his duty as assessor of the
18 real estate in his district, a statement or statements of all
19 such deeds and conveyances of all such real estate within said
20 district, together with all the information regarding the same
21 as set forth in this section, to be used by such assessor [or
22 assessors] in making the assessment in the name of the owners of
23 the real estate and in ascertaining the value of such real
24 estate.

25 All mobilehome court operators which shall mean every person
26 who leases land to two or more persons for the purpose of
27 allowing such persons to locate thereon a mobilehome or house
28 trailer which is subject to real property taxation shall
29 maintain a record of all such leases which shall be opened for
30 inspection at all reasonable times by the tax assessor [of the

1 political subdivision]. As part of such record, the court
2 operator shall note the arrival of each mobilehome or house
3 trailer, the make or manufacturer thereof, the serial number,
4 the number of occupants, their names and ages, and their last
5 prior residence address. Each month the mobilehome court
6 operator shall send a record to the [tax assessor of the
7 political subdivision] assessment office of the arrivals and
8 departures during the prior month of mobilehomes or house
9 trailers on his land.

10 (c) Land to Be Assessed in Name of Owner at Time of
11 Assessment.--It shall be the duty of [such assessor or assessors
12 in such counties] an assessor, in making the triennial
13 assessment and the intermediate annual assessments, to ascertain
14 the owner or owners of each tract, piece, parcel or lot of
15 ground assessed, at the time of such assessment, and to assess
16 the same in the name of the then owner or owners, as thus
17 appears in such statement, unless to his personal knowledge
18 there has been thereafter a change in the ownership so that such
19 tract, piece, parcel or lot of real estate shall be assessed in
20 the name of the then owner or owners, except that all
21 mobilehomes or house trailers shall be assessed in the name of
22 the then owner or owners of such mobilehome or house trailer,
23 who shall be the person or persons named in the title of such
24 mobilehome or house trailer irrespective of whether the title is
25 issued by this State or another state.

26 (d) Notification of Mobilehome or House Trailer Owner.--Each
27 person in whose name a mobilehome or house trailer is assessed,
28 rated or valued as provided in this act, shall be notified in
29 writing by the assessor that it shall be unlawful for any person
30 to remove the mobilehome or house trailer from the taxing

1 district without first having obtained removal permits from the
2 local tax collector.

3 (e) Removal Permits.--The local tax collector shall issue
4 removal permits upon application therefor whenever a fee of two
5 dollars (\$2) and all taxes levied and assessed on the mobilehome
6 or house trailer to be moved are paid.

7 (f) Penalty.--Any person who moves a mobilehome or house
8 trailer from the territorial limits of the taxing district
9 without first having obtained a removal permit issued under this
10 act shall, upon summary conviction thereof, be sentenced to pay
11 a fine of one hundred dollars (\$100) and costs of prosecution or
12 undergo imprisonment for not more than thirty days, or both.

13 (g) Mobilehome Titles of Ownership; Records.--Upon the
14 written request of an assessor, the Department of Transportation
15 shall provide pertinent information concerning the transfer of
16 title of a mobilehome or house trailer and the sales tax paid
17 pursuant to the conveyance.

18 Section ~~15~~ 14. Section 408 of the act is repealed. <—

19 Section ~~16~~ 15. Section 411 of the act, amended June 13, 1939 <—
20 (P.L.343, No.200), is amended to read:

21 Section 411. Assessment of Seated Lands Divided by County
22 Lines.--The [elected and appointed] assessors of the several
23 counties shall, on seated lands, make the assessment in the
24 county in which the mansion house is situated, when county lines
25 divide a tract of land. Whenever the dividing line between two
26 counties shall pass through the mansion house of any tract of
27 land, the owner of the land so divided may choose as the situs
28 of assessment either of the counties, by a written notice of his
29 election to the commissioners of both counties. The [elected or
30 appointed] assessors of the county so chosen shall assess

1 therein all the tract of land. In the event that the owner shall
2 refuse or fail to so choose, then the county in which the larger
3 portion of the mansion house is situated shall have the right of
4 assessment.

5 Section ~~17~~ 16. Sections 413, 414 and 415 of the act are <—
6 amended to read:

7 Section 413. Assessment Where Township Line Passes Through
8 Mansion House.--Whenever the dividing line between any township
9 and city or borough, or between any two townships, as now or may
10 be hereafter located, shall pass through the mansion house of
11 any tract of land, the owner of the land so divided may choose,
12 as the place of residence of its occupants, either of the
13 townships or the borough, by a written notice of his election to
14 the commissioners of the county. A choice once so made shall be
15 binding on the owner and occupiers of such mansion house and on
16 future owners thereof. In case of the neglect or refusal of the
17 owner of such land to make an election as aforesaid, the persons
18 occupying said mansion house shall be regarded as residing
19 wholly within the township, and the [elected or appointed]
20 assessors [of such township] shall, in such case, or when he
21 elects to reside in the township, assess therein such persons,
22 and all the tract of land on which such mansion house is
23 erected.

24 Section 414. Assessment of Coal Underlying Lands Divided by
25 County, Township or Borough Lines.--[The elected or appointed
26 assessors of the wards, townships and boroughs of the several
27 counties] Assessors shall, where seated lands, underlaid with
28 coal, are divided by county, city, township or borough lines,
29 the ownership of which coal has been severed from the ownership
30 of the overlying strata or surface, assess each division of said

1 coal in the county, city, township or borough in which it
2 actually lies.

3 Section 415. Separate Assessment of Coal and Surface.--All
4 [elected and appointed] assessors shall hereafter assess coal
5 and surface separately in cases where the life tenant of land
6 has not the right to operate the coal underlying said surface.

7 Section ~~18~~ 17. The act is amended by adding sections to
8 read:

<—

9 Section 417.1. Notice for Information by Assessors.--The
10 chief assessor, for assessment purposes, shall give to an owner
11 of real property only one notice by United States Postal Service
12 first-class certified mail, return receipt requested, postage
13 prepaid. The notice shall require an owner of real property to
14 file a property statement. The statement may include records and
15 information pertaining to sale of ownership interests,
16 partnership interests, stock transactions and income and expense
17 of rental income-producing property. The owner of property shall
18 submit a property statement within forty-five days of the notice
19 of the chief assessor. The notice shall include a statement that
20 compliance with the notice is mandatory by law.

21 The term "rental income-producing property," as used in this
22 section, includes, but is not limited to, residential rental
23 realty, apartments, rooming houses, commercial rental realty,
24 leased industrial realty, leased land, garages, hotels, motels,
25 inns, bed and breakfast accommodations, and similar rental real
26 estate.

27 Section 417.2. Failure to File a Property Statement After
28 Notice.--(a) If an owner fails to respond to the notice of the
29 chief assessor within forty-five days of the notice, the chief
30 assessor shall value the property at the amount the chief

assessor reasonably determines, from any information in his possession or available to him, to be the full and fair value.

(b) If an owner has good cause for failing to respond to the notice within the required period of time, the chief assessor may extend the period of time for an additional forty-five day period. No further extension shall be permitted.

(c) If an owner disputes a valuation made by the chief assessor, the owner may appeal in accordance with the provisions of this article. For the appeal to be valid, a completed property statement shall be filed with the appeal.

Section 417.3 Confidentiality.--Information gained by the chief assessor shall be confidential, except for official purposes, and a person or agent divulging information shall be guilty of a misdemeanor, and upon conviction thereof, be subject to imprisonment for not more than three years, and fined a sum of not more than five hundred dollars (\$500), or both.

~~Section 19~~ 18. Section 419 of the act is amended to read: <—

Section 419. Assessment of Auxiliary Forest Reserves.--All surface land which has, since the fifth day of June, one thousand nine hundred and thirteen, been classified and set apart as auxiliary forest reserves, in the manner provided by law, or which may hereafter be so classified, shall, so long as the same remains so classified, be rated in value, for the purpose of taxation, not in excess of one dollar (\$1.00) per acre, and shall continue to be so rated so long as the said land remains within the class designated as auxiliary forest reserves: Provided, however, That if the said surface land be underlaid with coal, iron ore, oil, gas, or other valuable minerals, said minerals may be separately assessed. The [elected and appointed] assessors [in the several boroughs, townships and

1 districts in which such lands are situate] shall assess such
2 lands in the manner now or hereafter provided for the assessment
3 of real estate for purposes of taxation, as if they had not been
4 set apart as auxiliary forest reserves, and shall make their
5 return to the county commissioners in like manner as is now or
6 hereafter may be provided by law, subject to exception, appeal,
7 and final adjustment.

8 Upon receipt of assessment returns from the various
9 assessors, the county commissioners, or board for the assessment
10 and revision of taxes, shall reduce, in their records, to a sum
11 not in excess of one dollar (\$1.00) per acre, the assessment on
12 all those lands which shall have been placed in the class known
13 as auxiliary forest reserves, in accordance with certificates
14 filed with them by the Department of Forests and Waters or the
15 Department of Environmental Resources, and the original
16 assessment returns made by said assessors shall be preserved.

17 Section ~~20~~ 19. Sections 422 and 431 of the act are repealed. <—

18 Section ~~21~~ 20. The act is amended by adding a section to <—
19 read:

20 Section 431.1. Issuing of Precepts and Return of Assessments
21 in Inter-Triennial Years.--In counties of the second class, the
22 precepts to make inter-triennial assessments shall be issued and
23 returned in accordance with the provisions of section 401(b).

24 Section ~~22~~ 21. Section 432 of the act, amended June 16, 1972 <—
25 (P.L.418, No.121), is amended to read:

26 Section 432. Inter-Triennial Assessments.--In each of the
27 two years succeeding the triennial assessment, except in
28 counties of the first class, and except as in counties of the
29 second [and third classes] class otherwise provided, the
30 commissioners, or board [for the assessment and revision of

1 taxes], as the case may be, of the respective county shall send
2 a transcript of such triennial assessment to the [elected or
3 appointed] assessors [of every ward, borough, town, township and
4 district therein], together with their precepts, requiring them
5 to take an account of all personal property taxable by law,
6 together with a just valuation of same, and all persons, and
7 also a valuation of all offices and posts of profit,
8 professions, trades and occupations taxable by law, enjoining
9 such assessors to make a just return to them and to note in such
10 return such alterations in his ward, borough, town, township or
11 district, as may have been occasioned by the transfer or
12 division of real estate, or by the destruction of buildings, or
13 by the mining out of coal, ore, or other minerals assessed under
14 the triennial assessment, and also noting all persons who have
15 arrived at the age of eighteen years since the last triennial
16 assessment, and all others who have since that time come to
17 inhabit in [such ward, borough, town, township or district] the
18 county, together with the taxable property such persons may
19 possess, and the valuation thereof, agreeably to the provisions
20 of this act; and to reassess all real estate which may have been
21 improved by the erection of buildings or other improvements
22 subsequent to the last preceding triennial assessments, subject
23 to appeals as now provided by law.

24 Section ~~23~~ 22. Sections 441, 451 and 452 of the act are <—
25 amended to read:

26 Section 441. The county commissioners, or the board [for the
27 assessment and revision of taxes], as the case may be, may, in
28 their discretion, issue their precepts to the [elected or
29 appointed] assessors [of the respective wards, districts,
30 boroughs, towns and townships], on or before the first day in

1 March of each year, for the assessment of such persons as may
2 remove into the [respective township, ward, borough, town or
3 district] county since the last assessment, and for the
4 reassessment of such property as may have been transferred since
5 the last assessment, and for the assessment of those who may
6 have been omitted from the last assessment. And it shall be the
7 duty of such assessors to make such assessment, and return the
8 same before the twenty-fifth of May. For such service the said
9 assessors shall receive, out of the county funds, such
10 compensation as may be fixed by the county commissioners, not,
11 however, exceeding the per diem compensation fixed by this act.

12 Section 451. Penalty on Assessors for Failure to Assess and
13 for Making Incorrect Assessments.--If any [elected or appointed]
14 assessor[, or, in townships of the first class, any assessor,
15 assistant township assessor or assistant triennial assessor,]
16 knowingly and intentionally omits, neglects or refuses to assess
17 and return any property, person, or thing made taxable by law,
18 or knowingly and intentionally assesses, rates or values the
19 same at more or less than he knows and believes the just cash
20 value or rate thereof, or neglects or refuses to assess any tax
21 required by law, he shall be guilty of a misdemeanor in office,
22 and, on conviction thereof, be subject to imprisonment not less
23 than three nor more than twelve months, and fined in a sum not
24 less than one hundred nor more than two hundred dollars.

25 Section 452. Penalty on Assessor for Failure to Perform
26 Duty.--If any [elected or appointed assessor, or, in townships
27 of the first class, any assessor, assistant township assessor or
28 assistant triennial] assessor, who shall have taken upon himself
29 the duties of such office, neglects or refuses to comply with
30 any order or warrant issued to him in conformity with law, or

1 does not perform the duties enjoined upon him by law, he shall
2 forfeit any sum not exceeding forty dollars, to be recovered by
3 the county as debts of a like amount are recoverable.

4 Section ~~24~~ 23. Section 501 of the act is repealed. <—

5 Section ~~25~~ 24. Sections 502, 503 and 504 of the act are <—
6 amended to read:

7 Section 502. Publication of Statement Showing Aggregate
8 Assessments, Et Cetera.--The [county commissioners, acting as a
9 board of revision, or the board for the assessment and revision
10 of taxes, as the case may be, of the several counties] board
11 shall, as soon as the [elected or appointed] assessors [of the
12 several wards, districts, boroughs, towns and townships in their
13 respective counties shall] have made their returns, make out and
14 publish in not less than two newspapers for two weeks, or, if
15 there be no newspaper published in the county, by handbills
16 posted up in each ward, district, borough, town or township, at
17 the place of holding township, town, borough, ward or district
18 elections, a statement in such form as will show the aggregate
19 value and assessments made by [each assessor] the assessors in
20 the county, upon property taxable by law for county purposes,
21 upon personal property, upon all salaries and emoluments of
22 office, and all persons, trades, occupations and professions,
23 and as will also show the whole amount of taxes assessed on each
24 ward, district, borough, town and township in the county, and,
25 at the time and in the manner herein provided for publishing
26 said statements, [the county commissioners, acting as a board of <—
27 revision, or] the board [for the assessment and revision of <—
28 taxes, as the case may be,] shall also give public notice of a <—
29 day not later than thirty days from the time of publishing, by
30 them appointed, for finally determining whether any of the

1 valuations of the assessors have been made below a just rate,
2 according to the meaning and intention of this act: Provided,
3 That any neglect or refusal of the county commissioners, or THE <—
4 board [for the assessment and revision of taxes], to make and <—
5 publish the statement required by this section shall not
6 invalidate or hinder the collection of any tax imposed by any
7 law of this Commonwealth.

8 Section 503. Revision at Time of Appeals.--The [county
9 commissioners, acting as a board of revision, or board for the
10 assessment and revision of taxes, as the case may be, are] board
11 is hereby authorized to do and perform the duties of said board
12 [of revision] upon the same day, and at the same time and <—
13 place[,] as that fixed for the hearing of appeals [for the
14 several townships, towns, boroughs and wards in their respective
15 counties].

16 Section 504. Right of Taxables to Examine Returns.--From the
17 time of publishing the returns of the [elected or appointed]
18 assessors until the day appointed for finally determining
19 whether any valuation of the assessors have been made too low,
20 any taxable inhabitant of the county shall have the right to
21 examine the return in the commissioners' office, or board [for
22 the assessment and revision of taxes], as the case may be.

23 Section ~~26~~ 25. Section 505 of the act, amended December 13, <—
24 1982 (P.L.1160, No.268), is amended to read:

25 Section 505. Making Revisions.--(a) The [county
26 commissioners, acting as the board of revision, or board of
27 revision of taxes, or board for the assessment and revision of
28 taxes, as the case may be, in each county,] board shall, on
29 receiving the returns of the [elected or appointed] assessors,
30 proceed to examine and inquire whether the same have been made

1 in conformity with the laws of this Commonwealth, and whether
2 all property to be valued for taxation for county purposes has
3 been valued at actual value. They shall receive and consider the
4 written communication of any taxable inhabitant of the county
5 relative to any property which such taxable inhabitant shall
6 believe to have been valued too low, and, on the day appointed
7 for determining whether any property has been valued too low or
8 too high, they shall proceed to raise or lower the price or
9 valuation of any property which they shall believe to have been
10 valued too low or too high, and if they cannot on the day
11 appointed revise, raise and equalize the valuation of all
12 property, they may adjourn from day to day until the whole of
13 such valuation shall have been revised, raised or equalized.

14 (b) The board is authorized to make additions and revisions
15 to the assessment roll of persons and property subject to local
16 taxation at any time in the year, so long as the notice
17 provisions are complied with. All additions and revisions shall
18 be a supplement to the assessment roll for levy and collection
19 of taxes for the tax year for which the assessment roll was
20 originally prepared, in addition to being added to the
21 assessment roll for the following calendar or fiscal tax years.

22 Section ~~27~~ 26. Section 506 of the act is repealed. <—

23 Section ~~28~~ 27. Section 507 of the act is amended to read: <—

24 Section 507. Transcript of Assessments, Statement of Rate,
25 and Day for Appeal Sent to Assessors.--When the revisions of the
26 triennial assessments have been completed, the [commissioners,
27 acting as a board of revision, or the board for the assessment
28 and revision of taxes, as the case may be, of the respective
29 counties] board shall cause accurate transcripts of the
30 assessments to be made out by their clerk, and shall transmit

1 the same to the [respective elected or appointed] assessors on
2 or before the second Monday of April following, together with a
3 statement of the rate per cent of the tax and the day of appeal
4 fixed by them.

5 Section ~~29~~ 28. Section 508 of the act, amended December 13, <—
6 1982 (P.L.1160, No.268), is amended to read:

7 Section 508. Notice of Assessment, Rate, and Appeal.--It
8 shall be the duty of the [several elected or appointed]
9 assessors on receiving such transcript of the triennial
10 assessment from the [county commissioners, acting as a board of
11 revision, or the board for the assessment and revision of taxes,
12 as the case may be,] board to give written or printed notice, at
13 least five days before the day of appeal, to every taxable
14 inhabitant within the [respective ward, borough, town, township
15 or district] county, the amount of the present assessment,
16 valuation and ratio, the amount or sum of which he stands rated,
17 and the rate per cent of the tax, and of the time and place of
18 such appeal. In every case where the [county commissioners,
19 acting as a board of revision, or the board for the assessment
20 and revision of taxes, as the case may be,] board shall change
21 the valuation of any property or the established predetermined
22 ratio, a statement of the present assessment, valuation and
23 ratio and a notice of such changed assessment, valuation and
24 ratio shall also be given to the owner or owners.

25 Section ~~30~~ 29. Section 510 of the act is amended to read: <—

26 Section 510. Notice of Appeals in Inter-Triennial Years.--It
27 shall be the duty of the [several elected and appointed]
28 assessors in each of the two years succeeding the triennial
29 assessment to give notice to the taxable inhabitants in like
30 manner as after the triennial assessment, but in the following

1 cases only; namely, in the case of real property, where
2 buildings or other improvements have been newly erected or have
3 been destroyed, and when coal, ore, or other minerals assessed
4 under the triennial assessment have been mined out, since such
5 triennial assessment; and in the case of personal property,
6 offices, professions, trades and occupations, where there has
7 been any alteration in the assessment, occasioning a different
8 valuation from the former year, and also where persons have come
9 to inhabit in the county since such triennial assessment.

10 Section ~~31~~ 30. Section 511 of the act, amended December 13, <—
11 1982 (P.L.1160, No.268), December 17, 1986 (P.L.1680, No.194)
12 and April 3, 1992 (P.L.46, No.14), is amended to read:

13 Section 511. Board to Hear and Pass on Appeals.--(a) At the
14 time and place fixed for the appeal[, whether at a triennial or
15 inter-triennial assessment, the commissioners, acting as a board
16 of revision, or the board for the assessment and revision of
17 taxes,] the board shall attend and hear all persons who may
18 apply for redress, and grant such relief as to them shall appear
19 just and reasonable.[: Provided, That the commissioners, acting
20 as a board of revision, or the board for the assessment and
21 revision of taxes, shall not make any allowance or abatement in
22 the valuation of any real estate, in any other year than that in
23 which the triennial assessment is made, excepting where
24 buildings or other improvements have been destroyed, or where
25 coal, ore, or other minerals assessed under the triennial
26 assessment have been mined out, subsequently to such triennial
27 assessment, in which cases such allowance or abatement shall be
28 made.]

29 (b) In any appeal of an assessment the [commissioners,
30 acting as a board of revision of taxes, or the board for the

1 assessment and revision of taxes,] board shall make the
2 following determinations:

3 (1) The market value as of the date such appeal was filed
4 before the [county commissioners, acting as a board of revision
5 of taxes, or the board for the assessment and revision of taxes]
6 board.

7 (2) The common level ratio published by the State Tax
8 Equalization Board on or before July 1 of the year prior to the
9 tax year being appealed to the [county commissioners, acting as
10 a board of revision of taxes, or the board for the assessment
11 and revision of taxes] board.

12 (b.1) When a county has effected a countywide revision of
13 the assessment which was used to develop the common level ratio
14 last determined by the State Tax Equalization Board, the
15 following shall apply:

16 (1) If a county changes its assessment base by applying a
17 change in the established predetermined ratio, the board shall
18 apply the percentage change between the existing established
19 predetermined ratio and [newly] the new established
20 predetermined ratio to the county's common level ratio to
21 establish the certified revised common level ratio for the year
22 in which the assessment was revised.

23 (2) If the county performs a countywide revision of
24 assessments by revaluing the properties and applying an
25 established predetermined ratio, the board shall utilize the
26 established predetermined ratio instead of the common level
27 ratio for the year in which the assessment was revised and until
28 such time as the common level ratio determined by the State Tax
29 Equalization Board reflects the revaluing of properties
30 resulting from the revision of assessments.

1 (c) The [county commissioners, acting as a board of revision
2 of taxes, or the board for the assessment and revision of
3 taxes,] board after determining the market value of the
4 property, shall then apply the established predetermined ratio
5 to such value unless the common level ratio published by the
6 State Tax Equalization Board on or before July 1 of the year
7 prior to the tax year being appealed to the [county
8 commissioners, acting as a board of revision of taxes, or the
9 board for the assessment and revision of taxes] board varies by
10 more than fifteen per centum (15%) from the established
11 predetermined ratio, in which case the [commissioners, acting as
12 a board of revision of taxes, or a board for the assessment and
13 revision of taxes,] board shall apply that same common level
14 ratio to the market value of the property. As an example, in the
15 case of an established predetermined ratio (PDR) of thirty per
16 centum (30%), the following calculations would be made to
17 determine the permissible ratio variance:

18 30% (PDR) x 15% = 4.5%

19 30% (PDR) + 4.5% = 34.5%

20 30% (PDR) - 4.5% = 25.5%

21 (d) Nothing herein shall prevent any appellant from
22 appealing any base year valuation without reference to ratio.

23 (e) Persons who have suffered catastrophic losses to their

24 property shall have the right to appeal before the [county <—

25 commissioners, acting as a board of revision of taxes, or the] <—

26 board [for the assessment and revision of taxes] within the <—

27 remainder of the county fiscal year in which the catastrophic

28 loss occurred, or within six months of the date on which the

29 catastrophic loss occurred, whichever time period is longer. The

30 duty of the [county commissioners, acting as a board of revision <—

1 of taxes, or the] board [for the assessment and revision of <—
2 taxes] shall be to reassess the value of the property in the <—
3 following manner: the value of the property before the
4 catastrophic loss, based on the percentage of the taxable year
5 for which the property stood at its former value, shall be added
6 to the value of the property after the catastrophic loss, based
7 on the percentage of the taxable year for which the property
8 stood at its reduced value. Any property improvements made
9 subsequent to the catastrophic loss in the same tax year shall
10 not be included in the reassessment described in this subsection
11 for that tax year. Any adjustments in assessment under this
12 subsection:

13 (1) shall be reflected by the appropriate taxing authorities
14 in the form of a credit for the succeeding tax year; or

15 (2) upon application by the property owner to the
16 appropriate taxing authorities, shall result in a refund being
17 paid to the property owner at the time of issuance of the tax
18 notice for the next succeeding tax year by the respective taxing
19 authorities.

20 A reduction in assessed value for catastrophic loss due to
21 inclusion or proposed inclusion as residential property on
22 either the National Priority List under the Federal
23 Comprehensive Environmental Response, Compensation, and
24 Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767), as
25 amended, or the State Priority List under the act of October 18,
26 1988 (P.L.756, No.108), known as the "Hazardous Sites Cleanup
27 Act," shall be in effect until remediation is completed.

28 (f) As used in this section, "catastrophic loss" means any
29 loss due to mine subsidence, fire, flood or other natural
30 disaster which affects the physical state of the real property

1 and which exceeds fifty per centum (50%) of the market value of
2 the real property prior to the loss. The phrase "catastrophic
3 loss" shall also mean any loss which exceeds fifty per centum
4 (50%) of the market value of the real property prior to the loss
5 incurred by residential property owners who are not deemed
6 responsible parties under the Comprehensive Environmental
7 Response, Compensation, and Liability Act of 1980 or the
8 "Hazardous Sites Cleanup Act" and whose residential property is
9 included or proposed to be included as residential property on:

10 (1) the National Priority List by the Environmental
11 Protection Agency under the Comprehensive Environmental
12 Response, Compensation, and Liability Act of 1980; or

13 (2) the State Priority List by the Department of
14 Environmental Resources under the "Hazardous Sites Cleanup Act."

15 (g) Notwithstanding any other law regarding the assessment
16 of real property due to catastrophic loss, the provision of
17 subsections (e) and (f) relating to residential property
18 affected by the Comprehensive Environmental Response,
19 Compensation, and Liability Act of 1980 or the "Hazardous Sites
20 Cleanup Act" shall apply to all counties.

21 Section ~~32~~ 31. Section 512 of the act is amended to read: <—

22 Section 512. Assessors to Attend Appeals.--It shall be the
23 duty of the [several elected and appointed] assessors to attend
24 at the time and place fixed for the appeal from triennial and
25 inter-triennial assessments [for the respective ward, borough,
26 town, township or district,] to prevent impositions being
27 practiced on the [commissioners, acting as a board of revision, <—
28 or the] board [for the assessment and revision of taxes, as the <—
29 case may be,] by the persons appealing. <—

30 Section ~~33~~ 32. Section 518.2 of the act, amended December <—

1 17, 1986 (P.L.1680, No.194) and April 3, 1992 (P.L.46, No.14),
2 is amended to read:

3 Section 518.2. Appeals to Court.--(a) In any appeal of an
4 assessment the court shall make the following determinations:

5 (1) The market value as of the date such appeal was filed
6 before the [county commissioners, acting as a board of revision <—
7 of taxes, or the] board [for the assessment and revision of <—
8 taxes]. In the event subsequent years have been made a part of <—
9 the appeal, the court shall determine the respective market
10 value for each such year.

11 (2) The common level ratio which was applicable in the
12 original appeal to the [county commissioners, acting as a board <—
13 of revision of taxes, or the] board [for the assessment and <—
14 revision of taxes]. In the event subsequent years have been made <—
15 a part of the appeal, the court shall determine the respective
16 common level ratio for each such year published by the State Tax
17 Equalization Board on or before July 1 of the year prior to the
18 tax year being appealed.

19 (b) The court, after determining the market value of the
20 property pursuant to subsection (a)(1), shall then apply the
21 established predetermined ratio to such value unless the
22 corresponding common level ratio determined pursuant to
23 subsection (a)(2) varies by more than fifteen per centum (15%)
24 from the established predetermined ratio, in which case the
25 court shall apply the respective common level ratio to the
26 corresponding market value of the property. As an example, in
27 the case of an established predetermined ratio (PDR) of thirty
28 per centum (30%), the following calculations would be made to
29 determine the permissible ratio variance:

30 30% (PDR) x 15% = 4.5%

1 30% (PDR) + 4.5% = 34.5%

2 30% (PDR) - 4.5% = 25.5%

3 (b.1) When a county has effected a countywide revision of
4 the assessment which was used to develop the common level ratio
5 last determined by the State Tax Equalization Board, the
6 following shall apply:

7 (1) If a county changes its assessment base by applying a
8 change in predetermined ratio, the court shall apply the
9 percentage change between the existing predetermined ratio and
10 newly established predetermined ratio to the county's common
11 level ratio to establish the certified revised common level
12 ratio for the year in which the assessment was revised.

13 (2) If the county performs a countywide revision of
14 assessments by revaluing the properties and applying an
15 established predetermined ratio, the court shall utilize the
16 established predetermined ratio instead of the common level
17 ratio for the year in which the assessment was revised and until
18 such time as the common level ratio determined by the State Tax
19 Equalization Board reflects the revaluing of properties
20 resulting from the revision of assessments.

21 (c) Nothing herein shall prevent any appellant from
22 appealing any base year valuation without reference to ratio.

23 Section ~~34~~ 33. Section 519 of the act, repealed in part June <—
24 3, 1971 (P.L.118, No.6), is amended to read:

25 Section 519. Appeals to Supreme or [Superior] Commonwealth
26 Courts.--Any owner of real estate or taxable property in this
27 Commonwealth, or any county, city, borough, town, township,
28 school district or other public corporation having power and
29 authority to levy taxes on the assessment of his real estate or
30 taxable property in question, may appeal from the judgment,

1 order or decree of any court of common pleas to the Commonwealth
2 Court, and from the Commonwealth Court to the Supreme Court, in
3 any matter affecting the assessment of taxes on said property:
4 Provided, That the appeal shall not prevent the collection of
5 the taxes upon the assessment fixed or allowed by such judgment,
6 order or decree of the court of common pleas, but in case the
7 same shall be reduced, then the excess shall be returned to the
8 person or persons who shall have paid the same.

9 Section ~~35~~ 34. The act is amended by adding articles to <—
10 read:

11 ARTICLE VI

12 ADMINISTRATIVE REVIEW

13 Section 601. Definitions.--For the purposes of this article:

14 "Decision" shall mean a final and formal written adjudication
15 of an assessment appeal rendered by a ~~Board of Assessment~~ <—
16 ~~Revisions~~ BOARD. <—

17 "Determination" shall mean the final action taken by a chief
18 assessor, a designee of the chief assessor, a ~~Board of~~ <—
19 ~~Assessment Revisions~~ BOARD or a panel of the board upon a <—
20 request for an assessment revision.

21 "Governing body" shall mean county commissioners in a county
22 of the first, second, or second A class; or the legislative
23 policy-making body in a home rule county of the first, second or
24 second A class.

25 Section 602. Informal Review Process.--(a) A taxpayer or
26 taxing district disputing an assessment, change of assessment or
27 reassessment, including matters relevant to tax-exempt real
28 property, whether or not the value of the assessment shall have
29 been changed since the preceding or last assessment, shall have
30 the right to appeal such assessment, change of assessment or

1 reassessment, in writing, to the assessment office.

2 (b) Any taxpayer or taxing district choosing to appeal any
3 assessment, change of assessment or reassessment shall notify
4 the county assessment office, in writing, requesting one of the
5 following options of informal review:

6 (1) Informal meeting with the chief assessor or the
7 designee, for review of the assessment or reassessment in
8 question.

9 (2) Informal review with the board or, if designated by the
10 board, with a panel of the board.

11 (c) The taxpayer or taxing district shall include with the
12 written notice requesting one of the options for informal review
13 the following:

14 (1) The assessment or assessments by which the requester
15 feels aggrieved.

16 (2) The address to which the board shall mail notice of the
17 hearing.

18 (d) The chief assessor or the board or a panel of the board
19 shall conduct informal review proceedings to insure that all
20 formal appeals pursuant to Article VI-A are acted upon within
21 the time established by the board.

22 (e) (1) If the option in subsection (b)(1) is selected, the
23 chief assessor may appoint a designee; and any reference in this
24 article to an informal review being conducted by the chief
25 assessor shall be deemed to include an informal review conducted
26 by the designee.

27 (2) If the option in subsection (b)(2) is selected, the
28 board, in its discretion, shall determine whether the board or a
29 panel thereof shall conduct the informal review.

30 (f) A taxpayer or taxing district shall meet initially with

1 the chief assessor or with the board or a panel thereof for an
2 informal review before the taxpayer or taxing district may seek
3 an appeal under Articles VI-A and VI-B.

4 Section 603. Informal Review by Chief Assessor.--(a) Upon
5 election by the taxpayer or taxing district to meet informally
6 with the chief assessor, the assessor shall, without limitation
7 or restriction, make available data used to determine the
8 assessment, disclose the methodology applied during the
9 assessment process, and make available and provide access to any
10 other information relating to the assessment and the assessment
11 process. A copy of all information available under this
12 provision, including, but not limited to, records, reports and
13 data shall be furnished by the assessor to the taxpayer upon
14 request at the expense of the taxpayer.

15 (b) The taxpayer or taxing district may present to the
16 assessor information and data relevant to the disputed
17 assessment. In any review proceedings under any provision of
18 this article, all witnesses offering any testimony or evidence
19 relative to any aspect of the value of the real estate subject
20 to assessment or reassessment shall be required to disclose,
21 under oath, the specific circumstances under which such witness
22 receives compensation for the provision of such testimony or
23 evidence.

24 (c) Within ten days of meeting informally with a taxpayer or
25 taxing district in accordance with this section, the chief
26 assessor shall render a written determination regarding the
27 assessment or assessments in dispute and give the affected
28 taxpayer and taxing districts notice of the determination by
29 sending each of them a copy of the written determination by
30 first class mail. The chief assessor shall keep a record of the

date on which a notice required by this subsection was mailed.

(d) The written determination of the chief assessor shall include, but not be limited to:

(1) The names and addresses of the taxpayer or taxing districts which met with the chief assessor for an informal review of a disputed assessment or assessments.

(2) The date on which the informal review meeting took place.

(3) The property or properties involved in the dispute and the assessed values assigned thereto.

(4) The findings and recommendations by the chief assessor.

(5) The date on which the determination was mailed to the taxpayer and taxing districts.

(6) A typewritten acceptance of the determination which, if accepted, is to be returned by the taxpayer and the taxing district within fifteen days of the date on which the determination was mailed to the taxpayer and taxing districts.

(e) If the affected taxpayer and taxing districts sign and make a timely return of the determination indicating their acceptance, the chief assessor shall notify each affected taxpayer and taxing district that the determination has been agreed to and that it shall be binding on them.

(f) If the taxpayer or any affected taxing district refuses to accept the chief assessor's determination by failing to return the signed determination pursuant to subsection (e), the chief assessor shall notify the affected taxpayer and taxing districts of the failure to reach agreement on acceptance of the determination and shall provide them with information relative to an appeal to the board pursuant to Article VI-A. The chief assessor shall keep a record of the date on which a notice

1 required by this subsection was mailed.

2 (g) If there is a failure to reach agreement on the
3 acceptance of a determination after an informal review by the
4 chief assessor, the taxpayer or taxing districts may file a
5 formal assessment appeal with the board. A formal appeal to the
6 board under this section must be filed within twenty-one days of
7 the date on which the notice of the failure to accept the
8 determination pursuant to subsection (f) was mailed.

9 (h) Failure by the chief assessor to conduct meetings or
10 mail the required notifications in a timely fashion shall not
11 preclude the disputing taxpayer or taxing district from pursuing
12 further appeals.

13 Section 604. Informal Review by Board.--(a) In the event
14 that the taxpayer or taxing district elects to meet informally
15 with the board or a panel thereof as set forth in section
16 602(b)(2), without limitation or restriction, the board or a
17 panel thereof shall make available data used to determine and
18 review the assessment, disclose the methodology applied during
19 the assessment and review process, and make available and
20 provide access to any other information relating to the
21 assessment and the assessment review process. A copy of all
22 information available under this provision, including, but not
23 limited to, records, reports, and data shall be furnished by the
24 board or a panel thereof to the taxpayer upon request at the
25 expense of the taxpayer.

26 (b) The taxpayer or taxing district may present to the board
27 or a panel thereof information and data relevant to the disputed
28 assessment and the assessment review process.

29 (c) Within ten days of meeting informally with a taxpayer or
30 taxing district in accordance with this section, the board or

panel of the board shall render a written determination regarding the assessment or assessments in dispute and give the affected taxpayer and taxing districts notice of the determination by sending each of them a copy of the written determination by first class mail. The board or panel of the board shall keep a record of the date on which a notice required by this subsection was mailed.

(d) The written determination of the board or panel of the board shall include, but not be limited to:

(1) The names and addresses of the taxpayer or taxing districts which met with the board or panel of the board for an informal review of a disputed assessment or assessments.

(2) The date on which the informal review meeting took place.

(3) The property or properties involved in the dispute and the assessed values assigned thereto.

(4) The findings and recommendations by the board or panel of the board.

(5) The date on which the determination was mailed to the taxpayer and taxing districts.

(6) A typewritten acceptance of the determination which, if accepted, is to be returned by the taxpayer and the taxing district within fifteen days of the date on which the determination was mailed to the taxpayer and taxing districts.

(e) If the affected taxpayer and taxing districts sign and make a timely return of the determination indicating their acceptance, the board or panel of the board shall notify each affected taxpayer and taxing district that the determination has been agreed to and that it shall be binding on them.

(f) If the taxpayer or any affected taxing district refuse

1 to accept the determination of the board or panel of the board
2 by failing to return the signed determination pursuant to
3 subsection (e), the board or panel of the board shall notify the
4 affected taxpayer and taxing districts of the failure to reach
5 agreement on acceptance of the determination and shall provide
6 them with information relative to an appeal to either the board
7 pursuant to Article VI-A or to court pursuant to Article VI-B.
8 The board or panel of the board shall keep a record of the date
9 on which a notice required by this subsection was mailed.

10 (g) If there is a failure to reach agreement on the
11 acceptance of a determination after an informal review by the
12 board or panel of the board, the taxpayer or taxing districts
13 may file a formal assessment appeal with the board or, if agreed
14 to by the taxpayer and each taxing district, to the court of
15 common pleas. A formal appeal to the board or the court of
16 common pleas under this section must be filed within twenty-one
17 days of the date on which the notice of the failure to accept
18 the determination pursuant to subsection (f) was mailed.

19 (h) Failure by the board to conduct meetings or execute a
20 written determination with the times prescribed in this section
21 shall not preclude the disputing taxpayer or taxing district
22 from pursuing further appeals under this article.

23 SECTION 605. CONSTRUCTION OF ARTICLE.--NOTWITHSTANDING ANY
24 OTHER PROVISION OF THIS ACT TO THE CONTRARY, IN THE EVENT OF A
25 CONFLICT WITH THE PROVISIONS OF THIS ARTICLE, THE PROVISIONS OF
26 THIS ARTICLE SHALL CONTROL.

27 ARTICLE VI-A

28 APPEALS TO BOARD

29 Section 601-A. Definitions.--For the purposes of this
30 article:

1 "Decision" shall mean a final and formal written adjudication
2 of an assessment appeal rendered by a ~~Board of Assessment~~ <—
3 ~~Revisions~~ BOARD. <—

4 "Determination" shall mean the final action taken by a chief
5 assessor, a designee of the chief assessor, a ~~Board of~~ <—
6 ~~Assessment Revisions~~ BOARD or a panel of the board upon a <—
7 request for an assessment revision.

8 "Governing body" shall mean county commissioners in a county
9 of the first, second, or second A class; or the legislative
10 policy-making body in a home rule county of the first, second or
11 second A class.

12 Section 602-A. Conformity with Local Agency Law.--The
13 practice, procedure and judicial review of all appeals filed
14 with the board shall conform with all relevant aspects of Title
15 2 of the Pennsylvania Consolidated Statutes (relating to
16 administrative law and procedures).

17 Section 603-A. Factors in Determinations of the Board.--(a)
18 In any appeal of an assessment the board shall make the
19 following determinations:

20 (1) The market value as of the date such appeal was filed
21 before the board.

22 (2) The common level ratio published by the State Tax
23 Equalization Board on or before the first day of July of the
24 year prior to the tax year being appealed to the board.

25 (b) The board, after determining the market value of the
26 property, shall then apply the established predetermined ratio
27 to such value unless the common level ratio published by the
28 State Tax Equalization Board on or before the first day of July
29 of the year prior to the tax year being appealed to the board
30 varies by more than fifteen per centum (15%) from the

1 established predetermined ratio, in which case the board shall
2 apply that same common level ratio to the market value of the
3 property. As an example, in the case of an established
4 predetermined ratio (PDR) of thirty per centum (30%), the
5 following calculations would be made to determine the
6 permissible ratio variance:

7 30% (PDR) x 15% = 4.5%

8 30% (PDR) + 4.5% = 34.5%

9 30% (PDR) - 4.5% = 25.5%

10 Therefore twenty-five and one-half per centum (25.5%) to thirty-
11 four and one-half per centum (34.5%) would be the permissible
12 ratio variance.

13 (b.1) When a county has effected a countywide revision of
14 the assessment which was used to develop the common level ratio
15 last determined by the State Tax Equalization Board, the
16 following applies:

17 (1) If a county changes its assessment base by applying a
18 change in the established predetermined ratio, the board shall
19 apply the percentage change between the existing established
20 predetermined ratio and the new established predetermined ratio
21 to the county's common level ratio to establish the certified
22 revised common level ratio for the year in which the assessment
23 was revised.

24 (2) If the county performs a countywide revision of
25 assessments by revaluing the properties and applying an
26 established predetermined ratio, the board shall utilize the
27 established predetermined ratio instead of the common level
28 ratio for the year in which the assessment was revised and until
29 such time as the common level ratio determined by the State Tax
30 Equalization Board reflects the revaluing of properties

1 resulting from the revision of assessments.

2 (c) Nothing herein shall prevent any appellant from
3 appealing any base year valuation without reference to ratio.

4 (d) Persons who have suffered catastrophic losses to their
5 property shall have the right to appeal before the Board of <—
6 ~~Assessment Revisions~~ BOARD within the remainder of the county <—
7 fiscal year in which the catastrophic loss occurred, or within
8 six months of the date on which the catastrophic loss occurred,
9 whichever time period is longer. The duty of the Board of <—

10 ~~Assessment Revisions~~ BOARD shall be to reassess the value of the <—
11 property in the following manner: the value of the property
12 before the catastrophic loss, based on the percentage of the
13 taxable year for which the property stood at its former value,
14 shall be added to the value of the property after the
15 catastrophic loss, based on the percentage of the taxable year
16 for which the property stood at its reduced value. Any property
17 improvements made subsequent to the catastrophic loss in the
18 same tax year shall not be included in the reassessment
19 described in this subsection for that tax year. Any adjustments
20 in assessment under this subsection shall be reflected by the
21 appropriate taxing authorities in the form of a credit for the
22 succeeding tax year. As used in this section, "catastrophic
23 loss" means any loss due to mine subsidence, fire, flood or
24 other natural disaster which affects the physical state of the
25 real property and which exceeds fifty per centum (50%) of the
26 market value of the real property prior to the loss.

27 Section 604-A. Notice and Hearing.--(a) Notice shall be
28 given to the public, the taxpayer, other taxing bodies and to
29 any other person who has made a timely request for the same.
30 Notices shall be given at such time and in such manner as shall

1 be prescribed by the rules of the Board of Assessment Revisions <—
2 BOARD. If an appeal has been filed, the board shall notify each <—
3 person and taxing district having an interest in the appeal of
4 the time and place of hearing. Notice shall be effected by mail
5 to each party at the address designated in the statement of
6 intention to appeal or, if there is no designation, at the
7 address determined by the board. Notice shall be mailed at least
8 fifteen days before the date of the hearing.

9 (b) The board shall meet for the hearing of appeals. The
10 board may, by regulation, establish time frames for acting upon
11 appeals.

12 Section 605-A. Appearances; Required Disclosures.--(a) The
13 parties to the hearing before the board shall be the chief
14 assessor or his designee, the taxpayer, representatives of
15 aggrieved taxing bodies and any other persons or organizations
16 permitted to appear by the board. The board shall have the power
17 to require that all persons who wish to be considered parties
18 enter appearances in writing on forms provided by the board for
19 that purpose.

20 (b) All witnesses providing testimony at the hearing
21 relative to any aspect of the value of the real estate subject
22 to assessment or reassessment shall be required to disclose,
23 under oath, the specific circumstances under which such witness
24 receives compensation by any party to the hearing for the
25 provision of such testimony.

26 Section 606-A. Oaths and Subpoenas.--The chairman of the
27 board shall have the power to administer oaths and issue
28 subpoenas to compel the attendance of witnesses and the
29 production of relevant documents and papers, including witnesses
30 and documents requested by the parties.

1 Section 607-A. Representation by Counsel.--The parties shall
2 have the discretion to retain private legal counsel and shall be
3 afforded the opportunity to respond and present evidence and
4 argument and cross-examine adverse witnesses on all relevant
5 issues.

6 Section 608-A. Rules of Evidence.--Formal rules of evidence
7 shall not apply, but irrelevant, immaterial or unduly
8 repetitious evidence may be excluded.

9 Section 609-A. Record of Proceedings.--The board shall keep
10 a stenographic record of the proceedings and a transcript of the
11 proceedings and copies of graphic or written material received
12 in evidence shall be made available to any party at reasonable
13 expense.

14 Section 610-A. Communication with Parties.--The board shall
15 not communicate directly or indirectly, with any party or his
16 representatives in connection with any issue involved except
17 upon notice and opportunity for all parties to participate, and
18 shall not consider any communication, reports, staff memoranda
19 or other materials unless the parties are afforded an
20 opportunity to contest the material so considered and shall not
21 inspect the property or its surroundings after the commencement
22 of hearings with any party or his representative unless all
23 parties are given an opportunity to be present.

24 Section 611-A. Decision of the Board; Delivery of Decision
25 and Appeal.--(a) The board shall render a written decision
26 within fifteen days after the last hearing before the board.

27 (b) Each decision shall be accompanied by findings of fact
28 and conclusions based thereon together with the reasons
29 therefor. Conclusions based on any provisions of this or any
30 other act or of any ordinance, rule or regulation shall contain

1 a reference to the provision relied on and the reasons why the
2 conclusion is deemed appropriate in light of the facts found.

3 (c) A copy of the final decision shall be delivered to the
4 taxpayer, the chief assessor and any taxing bodies or parties
5 which have entered an appearance personally or by mail.

6 (d) Any taxpayer or taxing district who disagrees with the
7 final written decision of the board shall have the right to
8 appeal the board decision to the court of common pleas within
9 thirty days after receipt of the decision.

10 SECTION 612-A. CONSTRUCTION OF ARTICLE.--NOTWITHSTANDING ANY <—
11 OTHER PROVISION OF THIS ACT TO THE CONTRARY, IN THE EVENT OF A
12 CONFLICT WITH THE PROVISIONS OF THIS ARTICLE, THE PROVISIONS OF
13 THIS ARTICLE SHALL CONTROL.

14 ARTICLE VI-B

15 APPEALS TO COURTS OF COMMON PLEAS

16 Section 601-B. Definitions.--For the purposes of this
17 article:

18 "Decision" shall mean a final and formal written adjudication
19 of an assessment appeal rendered by a Board of Assessment <—
20 Revisions BOARD. <—

21 "Determination" shall mean the final action taken by a chief
22 assessor, a designee of the chief assessor, a Board of <—
23 Assessment-Revisions BOARD or a panel of the board upon a <—
24 request for an assessment revision.

25 "Governing body" shall mean the county commissioners in a
26 county of the first, second, or second A class; or the
27 legislative policy-making body in a home rule county of the
28 first, second or second A class.

29 Section 602-B. Proceedings.--Appeals to a court of common
30 pleas shall be conducted as follows:

1 (1) If the appeal is taken from a decision of the board
2 following a formal hearing pursuant to Article VI-A, the
3 proceedings on appeal shall be conducted in accordance with 2
4 Pa.C.S. Ch. 7 Subch. B (relating to judicial review of local
5 agency action).

6 (2) If the appeal is taken directly from a determination
7 made following an informal review, the proceeding on appeal
8 shall be conducted de novo in accordance with the Rules of Civil
9 Procedure that would be applicable if the action was initially
10 commenced in the court of common pleas.

11 Section 603-B. Factors in Determinations of the Court.--(a)
12 In any appeal of an assessment the court shall make the
13 following determinations:

14 (1) The market value as of the date such appeal was filed
15 before the board. In the event subsequent years have been made a
16 part of the appeal, the court shall determine the respective
17 market value for each such year.

18 (2) The common level ratio which was applicable in the
19 original appeal to the ~~Board of Assessment Revisions~~ BOARD. In <—
20 the event subsequent years have been made a part of the appeal,
21 the court shall determine the respective common level ratio for
22 each such year published by the State Tax Equalization Board on
23 or before the first day of July of the year prior to the tax
24 year being appealed.

25 (b) The court, after determining the market value of the
26 property pursuant to subsection (a)(1), shall then apply the
27 established predetermined ratio to such value unless the
28 corresponding common level ratio determined pursuant to
29 subsection (a)(2) varies by more than fifteen per centum (15%)
30 from the established predetermined ratio, in which case the

1 court shall apply the respective common level ratio to the
2 corresponding market value of the property. As an example, in
3 the case of an established predetermined ratio (PDR) of thirty
4 per centum (30%), the following calculations would be made to
5 determine the permissible ratio variance:

6 30% (PDR) x 15% = 4.5%

7 30% (PDR) + 4.5% = 34.5%

8 30% (PDR) - 4.5% = 25.5%

9 (b.1) When a county has effected a countywide revision of
10 the assessment which was used to develop the common level ratio
11 last determined by the State Tax Equalization Board, the
12 following applies:

13 (1) If a county changes its assessment base by applying a
14 change in the established predetermined ratio, the court shall
15 apply the percentage change between the existing established
16 predetermined ratio and the new established predetermined ratio
17 to the county's common level ratio to establish the certified
18 revised common level ratio for the year in which the assessment
19 was revised.

20 (2) If the county performs a countywide revision of
21 assessments by revaluing the properties and applying an
22 established predetermined ratio, the court shall utilize the
23 established predetermined ratio instead of the common level
24 ratio for the year in which the assessment was revised and until
25 such time as the common level ratio determined by the State Tax
26 Equalization Board reflects the revaluing of properties
27 resulting from the revision of assessments.

28 (c) Nothing herein shall prevent any appellant from
29 appealing any base year valuation without reference to ratio.

30 Section 604-B. Hearing by Court or Master; Required

1 Disclosures.--(a) (1) The court may proceed as provided for in
2 this section if an appeal is taken pursuant to section 602-B(2)
3 on a decision made after an informal review.

4 (2) The court may proceed as provided for in this section if
5 an appeal is taken pursuant to section 602-B(1) on a
6 determination of a board after a formal hearing, provided that
7 the court:

8 (i) finds that the board failed to keep a full and complete
9 record of proceedings as required by section 609-A; and

10 (ii) elects not to remand the proceedings to the board for
11 the purpose of making the record required by section 609-A.

12 (b) Any witness providing testimony before the court or a
13 master relative to any aspect of the value of the real estate
14 subject to assessment or reassessment shall be required to
15 disclose, under oath, the specific circumstances under which
16 such witness receives compensation by any party to these
17 proceedings for the provision of such testimony.

18 Section 605-B. Notice of Master's Hearing.--Written notice
19 of the hearing shall be given to each attorney of record by the
20 master or, if no attorney has appeared of record for a party,
21 notice of the hearing shall be given the party by the master.
22 NOTICE SHALL BE MAILED AT LEAST FIFTEEN DAYS BEFORE THE DATE OF
23 THE HEARING.

24 Section 606-B. Master's Report.--(a) The master shall file
25 the record and a transcript of the testimony together with the
26 report and recommendation within thirty days after the receipt
27 of the transcript by the master.

28 (b) The master shall immediately send notice of the filing
29 of the report to each party and shall accompany the notice with
30 a copy of the report and recommendation.

1 (c) The master's report shall contain findings of fact,
2 conclusions of law and a recommendation. A transcript of the
3 testimony, the exhibits, pleadings and other papers in the
4 action shall be attached to the report.

5 (d) The findings of fact shall include a summary of the
6 evidence with appropriate comprehensive discussion.

7 (e) The conclusions of law shall include a discussion of the
8 law and the facts and the legal conclusions reached by the
9 master.

10 (f) The recommendation shall state the assessment valuation
11 which the master deems to be equitable under all factual
12 circumstances and in conformity with all relevant legal
13 principles applicable to the real property of the taxpayer. The
14 master shall attach a proposed decree.

15 Section 607-B. Exceptions to Master's Report.--(a) Within
16 twenty days after notice of the filing of the master's report
17 has been mailed, exceptions may be filed by any party to the
18 report or any part thereof, to rulings on objections to
19 evidence, to statements or findings of fact, to conclusions of
20 law or to any other matters occurring during the hearing. Each
21 exception shall set forth a separate objection precisely and
22 without discussion. Matters not covered by exceptions are deemed
23 waived unless, prior to entry of the final decree, leave is
24 granted file exceptions raising those matters.

25 (b) If no exceptions are filed to the master's report within
26 the twenty-day period, the court shall review the report and, if
27 approved, shall enter a final decree.

28 (c) If exceptions are filed, the court shall hear argument
29 on the exceptions and enter an appropriate final decree. No
30 Motion for Post-Trial Relief may be filed to the final decree.

1 Section 608-B. Rules of Court.--The court is hereby
2 authorized to make and adopt such rules and practices as may be
3 necessary to carry this act into effect which are consistent
4 with the Rules of Civil Procedure and to regulate proceedings
5 before masters, and to fix their fees.

6 SECTION 609-B. CONSTRUCTION OF ARTICLE.--NOTWITHSTANDING ANY <—
7 OTHER PROVISION OF THIS ACT TO THE CONTRARY, IN THE EVENT OF A
8 CONFLICT WITH THE PROVISIONS OF THIS ARTICLE, THE PROVISIONS OF
9 THIS ARTICLE SHALL CONTROL.

10 Section ~~36~~ 35. The heading of Article VI of the act is <—
11 amended to read:

12 ARTICLE [VI] VII

13 REPEALS

14 Section ~~37~~ 36. Sections 601 and 602 of the act are <—
15 renumbered to read:

16 Section [601] 701. * * *

17 Section [602] 702. * * *

18 Section ~~38~~ 37. This act shall take effect January 1, 1995. <—