

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 697 Session of  
1995

INTRODUCED BY MERRY, LESCOVITZ, BATTISTO, D. W. SNYDER AND  
PISTELLA, FEBRUARY 13, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 13, 1995

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,  
2 as amended, "An act creating in counties of the second A and  
3 third class a board for the assessment and revision of taxes;  
4 providing for the appointment of the members of such board by  
5 the county commissioners; providing for their salaries,  
6 payable by the county; abolishing existing boards; defining  
7 the powers and duties of such board; regulating the  
8 assessment of persons, property, and occupations for county,  
9 borough, town, township, school, and poor purposes;  
10 authorizing the appointment of subordinate assessors, a  
11 solicitor, engineers, and clerks; providing for their  
12 compensation, payable by such counties; abolishing the office  
13 of ward, borough, and township assessors, so far as the  
14 making of assessments and valuations for taxation is  
15 concerned; and providing for the acceptance of this act by  
16 cities," limiting the act to counties of the second class A.

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

19 Section 1. The title of the act of June 26, 1931 (P.L.1379,  
20 No.348), referred to as the Third Class County Assessment Board  
21 Law, amended December 14, 1967 (P.L.851, No.373), is amended to  
22 read:

AN ACT

24 Creating in counties of the second [A and third] class A a board  
25 for the assessment and revision of taxes; providing for the

1 appointment of the members of such board by the governing  
2 body of the county [commissioners]; providing for their  
3 salaries, payable by the county; abolishing existing boards;  
4 defining the powers and duties of such board; regulating the  
5 assessment of persons, property, and occupations for county,  
6 borough, town, township, school, and poor purposes;  
7 authorizing the appointment of subordinate assessors, a  
8 solicitor, engineers, and clerks; providing for their  
9 compensation, payable by such counties; abolishing the office  
10 of ward, borough, and township assessors, so far as the  
11 making of assessments and valuations for taxation is  
12 concerned; and providing for the acceptance of this act by  
13 cities.

14 Section 2. Section 1 of the act, amended December 14, 1967  
15 (P.L.851, No.373) and November 19, 1968 (P.L.1073, No.327), is  
16 amended to read:

17 Section 1. (a) Be it enacted, &c., That [in] this act shall  
18 be known and may be cited as the "Second Class A County  
19 Assessment Board Law."

20 (b) In all counties of the second [A and third] class A in  
21 this Commonwealth, there is hereby created a board, to be known  
22 as the Board of Assessment Appeals, which shall be composed of  
23 three members. The members of said board shall be appointed by  
24 the [county commissioners] governing body of such counties to  
25 serve for terms of four years each. Vacancies happening in said  
26 office shall be filled by appointment by the [county  
27 commissioners] governing body for the unexpired terms. The  
28 salary of the members of said board shall be fixed by the salary  
29 board of the county.

30 [The terms of office of any persons now acting as members of

1 any such board for the assessment and revision of taxes in any  
2 such county of the third class shall cease and terminate, and  
3 the duties and terms of the borough, ward, and township  
4 assessors in such counties, so far as assessments for taxation  
5 are concerned, shall cease and terminate upon the passage and  
6 approval of this act by the Governor.]

7 Section 3. Section 1.1 of the act, amended or added December  
8 13, 1982 (P.L.1165, No.269) and July 19, 1991 (P.L.91, No.21),  
9 is amended to read:

10 Section 1.1. The following words and phrases when used in  
11 this act shall have, unless the context clearly indicates  
12 otherwise, the meanings given to them in this section:

13 "Base year." The year upon which real property market values  
14 are based for the most recent countywide revision of assessment  
15 of real property or other prior year upon which the market value  
16 of all real property of the county is based. Real property  
17 market values shall be equalized within the county and any  
18 changes by the board of assessment appeals shall be expressed in  
19 terms of such base year values.

20 "Board." The board of assessment appeals in counties of the  
21 second [A and third] class A.

22 "Common level ratio." The ratio of assessed value to current  
23 market value used generally in the county as last determined by  
24 the State Tax Equalization Board pursuant to the act of June 27,  
25 1947 (P.L.1046, No.447), referred to as the State Tax  
26 Equalization Board Law.

27 ["County commissioners." The board of county commissioners  
28 or other similar body in home rule charter counties.]

29 "Established predetermined ratio." The ratio of assessed  
30 value to market value established by the [board of county

1 commissioners] governing body and uniformly applied in  
2 determining assessed value in any year.

3 "Governing body." The board of county commissioners in  
4 counties of the second class A, or the legislative policymaking  
5 body in home rule charter counties.

6 "Spot reassessment." The reassessment of a property or  
7 properties that is not conducted as part of a countywide revised  
8 reassessment and which creates, sustains or increases  
9 disproportionality among properties' assessed values.

10 Section 4. Sections 6 and 7(c) of the act, amended December  
11 13, 1982 (P.L.1165, No.269), are amended to read:

12 Section 6. [(a)] The subordinate assessors shall make the  
13 annual valuation of all property and persons, taxable upon  
14 occupations, subject to assessment for taxation for aforesaid  
15 purposes, together with a list of all persons subject to a  
16 school per capita tax or a poll tax, within their respective  
17 districts, and, in so doing, shall view all properties in their  
18 district taxable for said purposes. They shall make a personal  
19 house to house canvass for their district, in order that the  
20 lists of persons taxable upon occupation or subject to a school  
21 per capita tax or poll tax may be accurate and correct insofar  
22 as it is possible to make them. They shall also have and  
23 possess, except as modified by this act, the same powers and  
24 perform the same duties and be subject to the same liabilities  
25 as are now or shall hereafter be conferred or imposed upon  
26 borough, ward, town, and township assessors with respect to  
27 making valuations for taxation purposes. All such assessors who  
28 shall fail to make valuations and lists in the manner herein  
29 provided shall be guilty of a misdemeanor, and, upon conviction  
30 thereof, shall be sentenced to pay a fine not exceeding five

1 hundred dollars, and, in default of the payment of such fine and  
2 costs, to undergo an imprisonment not exceeding ninety days.

3 [(b) Notwithstanding any other provisions of this act, any  
4 county of the fifth class the classification of which has been  
5 ascertained according to its population by reference to the last  
6 preceding decennial United States census, and certified and  
7 recorded pursuant to section 211 of the act of August 9, 1955  
8 (P.L.323, No.130), known as "The County Code," to be advanced in  
9 classification to a county of the third class, shall continue to  
10 operate a tax assessment system under the provisions of the act  
11 of May 21, 1943 (P.L.571, No.254), known as "The Fourth to  
12 Eighth Class County Assessment Law," and continue the permanent  
13 system of records, including tax maps of the entire county,  
14 property record cards, and property owner's index and continue  
15 to take into consideration the value of property as indicated by  
16 the use of said permanent system of records, cost, charts and  
17 land values applied on the basis of zones and districts as well  
18 as the price for which property would bonafidely sell in  
19 accordance with the requirements of the act of May 21, 1943  
20 (P.L.571, No.254), known as "The Fourth to Eighth Class County  
21 Assessment Law," as amended.]

22 Section 7. \* \* \*

23 (c) The board shall assess real property at a value based  
24 upon an established predetermined ratio which may not exceed one  
25 hundred percent of actual value. Such ratio shall be established  
26 and determined by the [board of county commissioners] governing  
27 body after proper notice has been given. In arriving at actual  
28 value the county may utilize the current market value or it may  
29 adopt a base year market value.

30 \* \* \*

Section 5. Sections 8(d.2) and (e) and 9(a.1) of the act,  
amended July 19, 1991 (P.L.91, No.21), are amended to read:

Section 8. \* \* \*

(d.2) The board, after determining the market value of the  
property, shall then apply the established predetermined ratio  
to such value unless the common level ratio published by the  
State Tax Equalization Board on or before July 1 of the year  
prior to the tax year on appeal before the board varies by more  
than fifteen percent from the established predetermined ratio,  
in which case the board shall apply that same common level ratio  
to the market value of the property. As an example, in the case  
of an established predetermined ratio of thirty percent the  
following calculations would be made to determine that the  
permissible ratio variance is twenty-five and one-half percent  
to thirty-four and one-half percent:

$$30\% \text{ (PDR)} \times 15\% = 4.5\%$$

$$30\% \text{ (PDR)} + 4.5\% = 34.5\%$$

$$30\% \text{ (PDR)} - 4.5\% = 25.5\%$$

\* \* \*

(e) The board shall prepare three copies of the assessment  
roll and deliver them on or before the fifteenth day of November  
with its certificate that they are a true copy of the original  
assessment roll to the following:

(1) One copy to the chief clerk of the [county  
commissioners] governing body;

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

(3) One copy of such portion of the roll as contains the

1 assessment of persons or property within each city accepting the  
2 provisions of this act, borough, town or township, to the  
3 respective city clerk, borough secretary, town clerk or  
4 secretary, or township secretary. All copies of such roll so  
5 furnished shall for all purposes be considered as originals. The  
6 original assessment roll and the true copies may be corrected,  
7 amended or changed after the fifteenth day of November as  
8 circumstances may require. The said copies, in addition to the  
9 information required to be shown on the original assessment  
10 roll, shall provide space to the right of each assessment for  
11 the entry of all taxes which may be levied thereon by the  
12 respective political subdivisions. The original assessment roll  
13 as corrected shall be preserved in the office of the chief  
14 assessor or of the board and shall be open to public inspection,  
15 subject to such regulations as the board may prescribe for the  
16 preservation and safekeeping of such roll.

17 \* \* \*

18 Section 9. \* \* \*

19 (a.1) 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 percent from the  
24 established predetermined ratio, in which case the court shall  
25 apply the respective common level ratio to the corresponding  
26 market value of the property. As an example, in the case of an  
27 established predetermined ratio of thirty percent the following  
28 calculations would be made to determine that the permissible  
29 ratio variance is twenty-five and one-half percent to thirty-  
30 four and one-half percent:

1            30% (PDR) x 15% = 4.5%  
2            30% (PDR) + 4.5% = 34.5%  
3            30% (PDR) - 4.5% = 25.5%

4            \* \* \*

5            Section 6. Section 17 of the act is amended to read:

6            Section 17. The [county commissioners] governing body of any  
7 such county shall have authority to prepare, at the cost of the  
8 county, such proper maps and plans and surveys as may be deemed  
9 necessary to secure a proper and equitable assessment.

10          Section 7. Section 19.2 of the act, added December 6, 1972  
11 (P.L.1424, No.311), is amended to read:

12          Section 19.2. Whenever a city of the third class elects to  
13 accept the provisions of this act, all former city employes in  
14 the office of the city assessor who are employed in the office  
15 of the county assessor and who are members of the city's pension  
16 or retirement system may, notwithstanding the provisions of  
17 section 10, act of August 31, 1971 (Act No.96), known as the  
18 "County Pension Law" relating to compulsory membership, file an  
19 election in writing with the [county commissioners] governing  
20 body and the city pension board within one year after they  
21 become county employes, to retain their membership in the city  
22 pension or retirement system. The county shall deduct from the  
23 employes' salaries the amounts of their contributions to the  
24 pension or retirement system of the city and pay such deductions  
25 to the city pension or retirement system. A member who files an  
26 election as herein provided may not thereafter elect to become a  
27 member of the county's retirement system and shall continue to  
28 remain a member of the city pension or retirement system until  
29 retirement.

30          Section 8. This act shall take effect in 60 days.