

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2084 Session of  
1998

INTRODUCED BY GODSHALL, JANUARY 12, 1998

REFERRED TO COMMITTEE ON JUDICIARY, JANUARY 12, 1998

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employes; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," further providing for appeal hearings by board  
23 of assessment appeals.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. Section 702(a) of the act of May 21, 1943  
27 (P.L.571, No.254), known as The Fourth to Eighth Class County  
28 Assessment Law, amended December 13, 1982 (P.L.1173, No.270), is

1 amended to read:

2       Section 702. Appeal Hearings.--(a) The board shall meet for  
3 the hearing of appeals and shall continue to meet for such  
4 purpose from time to time, until all appeals have been heard and  
5 acted upon. All appeals other than appeals brought under section  
6 701(a.1) shall be acted upon not later than the last day of  
7 October. When an appeal has been filed, the board shall notify  
8 each person and each taxing district having an interest therein,  
9 of the time and place where he shall appear for the purpose of  
10 being heard, by depositing such notice in the mail, addressed to  
11 such person at the address designated in the statement of  
12 intention to appeal, not later than the twentieth day preceding  
13 the day designated in the notice for such appearance. All  
14 hearings on appeals before the board shall be open to the public  
15 and shall be conducted in accordance with regulations prescribed  
16 by the board. Any person may appear and be heard, either in  
17 person [or], by counsel[.], or by an attorney-in-fact under a  
18 power of attorney signed by a person who has the right to appeal  
19 to the board. Representation by an attorney-in-fact shall not be  
20 construed as the unauthorized practice of law. The appeal of a  
21 property assessment decision from the board to the court of  
22 common pleas shall be a de novo proceeding. Any political  
23 subdivision having an interest in the assessment may appear and  
24 be heard, either by its solicitor or counsel specially engaged  
25 for such purpose.

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27       Section 2. This act shall take effect in 60 days.