

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 811 Session of  
1997

INTRODUCED BY O'PAKE, BRIGHTBILL, STAPLETON, MUSTO, HART AND  
COSTA, APRIL 1, 1997

REFERRED TO LOCAL GOVERNMENT, APRIL 1, 1997

AN ACT

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

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

20 Section 1. Section 8(c) of the act of June 26, 1931  
21 (P.L.1379, No.348), referred to as the Third Class County  
22 Assessment Board Law, amended July 2, 1996 (P.L.498, No.83) and  
23 July 2, 1996 (P.L.527, No.90), is amended to read:

24 Section 8. \* \* \*

25 (c) Any person aggrieved by any assessment, whether or not

1 the value thereof shall have been changed since the preceding  
2 annual assessment, or any taxing district having an interest  
3 therein, may appeal to the board for relief. Any person or such  
4 taxing district desiring to make an appeal shall, on or before  
5 the first day of September or the date designated by the county  
6 commissioners if the option under clause (2) of subsection (a)  
7 is exercised, file with the board an appeal, in writing, setting  
8 forth:

9 (1) The assessment or assessments by which such person feels  
10 aggrieved;

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

13 For the purpose of assessment appeals under this act, the term  
14 "person" shall include, in addition to that provided by law, a  
15 group of two or more persons acting on behalf of a class of  
16 persons similarly situated with regard to the assessment. For  
17 the purpose of assessment appeal under this act, in counties of  
18 the second class A and the third class, the rules and  
19 regulations adopted by the board, pursuant to section 5, may  
20 establish additional criteria for a group of two or more persons  
21 to act on behalf of a class, including, but not limited to,  
22 specifying a date or time by which any person desiring to be a  
23 member of a class must file a written election with the board.

24 \* \* \*

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