

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 211 Session of  
1999

INTRODUCED BY GERLACH, MOWERY, WAUGH, MELLOW, WOZNIAK AND FUMO,  
JANUARY 25, 1999

REFERRED TO FINANCE, JANUARY 25, 1999

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 employees; 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," including third class counties within the scope  
23 of the act; further providing for assessment procedures, for  
24 appeals of assessments and for the powers and duties of  
25 county commissioners and of the governing body of home rule  
26 charter counties; and making editorial changes.

27 The General Assembly of the Commonwealth of Pennsylvania  
28 hereby enacts as follows:

29 Section 1. Section 101 of the act of May 21, 1943 (P.L.571,

1 No.254), known as The Fourth to Eighth Class County Assessment  
2 Law, is amended to read:

3 Section 101. Short Title.--This act shall be known and may  
4 be cited as "The [Fourth] Third to [Eight] Eighth Class County  
5 Assessment Law."

6 Section 2. Section 102 of the act, amended or added June 30,  
7 1969 (P.L.103, No.39) and December 13, 1982 (P.L.1173, No.270),  
8 is amended to read:

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

13 "Board" shall mean the board of assessment [appeals]  
14 revisions in counties of the third, fourth, fifth, sixth,  
15 seventh and eighth classes.

16 "County" shall mean counties of the third, fourth, fifth,  
17 sixth, seventh and eighth classes.

18 "Chief Assessor" shall mean the chief assessor appointed by  
19 the [board] governing body.

20 "Assistant Assessor" shall mean such assistant assessors as  
21 appointed by the [board] governing body to assist the chief  
22 assessor or the board.

23 "Assessor" shall mean the assessor elected in each borough,  
24 town and township, and each ward of each city, borough or town,  
25 including the assistant assessor, if any, in first class  
26 townships within the boundaries of a county affected by this  
27 act.

28 "Base year" shall mean the year upon which real property  
29 market values are based for the most recent county-wide revision  
30 of assessment of real property or other prior year upon which

1 the market value of all real property of the county is based.  
2 Real property market values shall be equalized within the county  
3 and any changes by the [board] governing body shall be expressed  
4 in terms of such base year values.

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

10 ["County commissioners" shall mean the board of county  
11 commissioners or other similar body in home rule charter  
12 counties.]

13 "Decision" shall mean a final and formal written adjudication  
14 of an assessment appeal rendered by the board.

15 "Determination" shall mean the final action taken by a chief  
16 assessor, a designee, a board or a panel of a board upon a  
17 request for an assessment revision pursuant to an informal  
18 review process.

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

23 "Governing body" shall mean the board of county commissioners  
24 in a county of the third, fourth, fifth, sixth, seventh or  
25 eighth class; the legislative policy-making body, county  
26 executive or other individual or entity, as appropriate in  
27 accordance with the terms and conditions expressed in the home  
28 rule charter of each county with a charter; or other  
29 individuals, such as the chief assessor, who perform a  
30 particular function, mandated by law, for the county on the

1 effective date of this amendment.

2 "Political subdivision" shall mean any county, city, borough,  
3 incorporated town, township, school district, vocational school  
4 district, county institution district, and home rule  
5 municipalities which have adopted a charter under the act of  
6 April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter  
7 and Optional Plans Law."

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

10 "Spot reassessment" shall mean the reassessment of property  
11 which is not conducted as part of a county-wide review of  
12 assessments and which creates, sustains or increases  
13 disproportionality among properties' assessed values.

14 "STEB" shall mean the State Tax Equalization Board,  
15 established under the act of June 27, 1947 (P.L.1046, No.447),  
16 referred to as the State Tax Equalization Board Law.

17 Section 3. Section 103 of the act is amended to read:

18 Section 103. Application of Act.--This act shall apply in  
19 all counties of the third, fourth, fifth, sixth, seventh and  
20 eighth classes of the Commonwealth.

21 When the valuations and assessments as provided by this act  
22 have been made, all taxation for county, borough, town,  
23 township, school purposes, (except in cities), county  
24 institution district and poor purposes, within the limits of  
25 such counties affected by this act shall be based upon such  
26 valuations.

27 Section 4. Section 202(a)(10) of the act, amended September  
28 18, 1961 (P.L.1463, No.616), is amended to read:

29 Section 202. Exemptions from Taxation.--(a) The following  
30 property shall be exempt from all county, borough, town,

1 township, road, poor, county institution district and school  
2 (except in cities) tax, to wit:

3 \* \* \*

4 (10) All playgrounds with the equipments and grounds thereto  
5 annexed necessary for the occupancy and enjoyment of the same,  
6 founded, endowed or maintained by public or private charity  
7 which apply their revenue to the support and repair of such  
8 playgrounds and to increase the efficiency and facilities  
9 thereof, either in ground or buildings, or otherwise, and for no  
10 other purpose, and owned, leased, possessed or controlled by  
11 public school boards or properly organized and duly constituted  
12 playground associations, and approved and accepted by the board  
13 [of assessment and revision of taxes] of the county in which  
14 said playgrounds are situated as such playgrounds, a school  
15 board may, by resolution, agree to pay for grading, paving,  
16 macadamizing, maintenance or improvement of streets or roads  
17 abutting land owned by the school district.

18 \* \* \*

19 Section 5. The heading of Article III of the act is amended  
20 to read:

21 ARTICLE III

22 BOARD OF ASSESSMENT [AND REVISION

23 OF TAXES] REVISIONS

24 Section 6. Section 301 of the act is repealed.

25 Section 7. The act is amended by adding a section to read:

26 Section 301.1. Creation and Membership of the Board.--The  
27 governing body shall appoint a board of assessment revisions.  
28 The board shall consist of three, five or seven members. A  
29 person appointed to the board shall be over the age of twenty-  
30 one years and a resident of the county for at least one year

1 prior to appointment. A majority of the board shall have  
2 knowledge of real property values within the county.

3 Section 8. Section 302 of the act is repealed.

4 Section 9. The act is amended by adding a section to read:

5 Section 302.1. Term of Office.--(a) The term of office of  
6 each member of a three-member board shall be three years and  
7 shall be so fixed that the term of office of one member shall  
8 expire each year.

9 (b) The term of office of each member of a five-member board  
10 shall be three years and shall be so fixed that the term of  
11 office of no more than two members shall expire each year. Upon  
12 the initial appointment of the members of a five-member board,  
13 two members shall be appointed for a one-year term, one member  
14 shall be appointed for a two-year term and two members shall be  
15 appointed for a three-year term.

16 (c) The term of office of a seven-member board shall be  
17 three years and shall be so fixed that the term of office of no  
18 more than three members shall expire each year. Upon initial  
19 appointment of the members of a seven-member board, three  
20 members shall be appointed for a one-year term, two members  
21 shall be appointed for a two-year term, and two members shall be  
22 appointed for a three-year term.

23 Section 10. Section 303 of the act is repealed.

24 Section 11. The act is amended by adding a section to read:

25 Section 303.1. Vacancies.--The board shall give written  
26 notice to the governing body that a vacancy exists on the board  
27 within fifteen days of the occurrence of the vacancy. The  
28 governing body shall fill the vacancy within thirty days of  
29 receipt of the notice. A person appointed to fill a vacancy  
30 shall possess the qualifications set forth in section 301.1 and

1 shall continue to be a member of the board until the expiration  
2 of the term for which the vacancy occurred.

3 Section 12. Section 304 of the act is repealed.

4 Section 13. The act is amended by adding a section to read:

5 Section 304.1. Incompatible Offices.--A member of the board  
6 shall not hold an elected or appointed public office in a  
7 political subdivision if the tax assessments in the political  
8 subdivision are subject to review or determination by the board.  
9 This section does not apply to a member of a separate and  
10 distinct tax assessment appeal or revision board prior to the  
11 effective date of this act.

12 Section 14. Section 305 of the act is repealed.

13 Section 15. The act is amended by adding a section to read:

14 Section 305.1. Removal of Members.--A member of the board  
15 may be removed by a majority vote of the governing body for  
16 reasons of malfeasance, misfeasance or nonfeasance in office or  
17 for just cause. Proceedings pertinent to removal of members of  
18 the board shall conform with all relevant aspects of Title 2 of  
19 the Pennsylvania Consolidated Statutes (relating to  
20 administrative law and procedure).

21 Section 16. Section 306 of the act is repealed.

22 Section 17. The act is amended by adding a section to read:

23 Section 306.1. Organization and Quorum of the Board.--The  
24 board shall organize annually during the first week of February,  
25 electing from its membership for a term of one year a chairman,  
26 vice-chairman, and secretary. An officer may be elected to  
27 successive terms. The board shall not conduct any business,  
28 hearing or proceeding unless a majority of the board is present.  
29 Nothing in this section shall prevent a panel of the board from  
30 conducting an informal review pursuant to section 713.

1 Section 18. Section 307 of the act is repealed.

2 Section 19. The act is amended by adding sections to read:

3 Section 307.1. Notice and Recording.--Notice of the decision  
4 or determination shall be provided to the taxpayer in accordance  
5 with Article VII and shall be duly recorded on the assessment  
6 file of the taxpayer.

7 Section 308. Rules and Regulations.--The board may make,  
8 amend, alter and rescind rules or regulations for its own  
9 governance and for the conduct of its business and proceedings.  
10 The rules and regulations shall be in writing and shall be made  
11 available to any taxpayer upon request at the reasonable expense  
12 of the taxpayer.

13 Section 309. Legal Counsel.--The board shall appoint an  
14 attorney, who is not a solicitor or an assistant solicitor of  
15 the county, to serve as independent legal counsel. The board  
16 shall define the duties and establish the compensation of the  
17 legal counsel. Legal counsel shall provide legal advice and  
18 counsel on all matters, including, but not limited to, the  
19 conduct of business, proceedings and hearings of the board, and  
20 shall represent the board at judicial and quasi-judicial  
21 proceedings in which the board is named as a party.

22 Section 310. Compensation.--Compensation of members of the  
23 board shall be set annually by the salary board of the county or  
24 by the governing body if no salary board exists.

25 Section 311. Function of the Board.--The board shall make  
26 determinations and render decisions in accordance with the  
27 provisions of this act.

28 Section 20. The act is amended by adding an article to read:

29 ARTICLE III-A

30 RESPONSIBILITIES OF GOVERNING BODY



1     Section 301-A. Powers and Duties of the Governing Body.--The  
2     governing body shall have the power, and it shall be its duty,  
3     to:

4     (1) Appoint a chief county assessor and the assistant  
5     assessors, clerks and other employees deemed necessary.

6     (2) Enforce the rules and regulations adopted by STEB  
7     relating to assessment.

8     (3) Appoint a board of assessment revisions to hear and  
9     determine appeals, as provided in Article III, from the  
10    valuations fixed by the assessor, or revised by the board as the  
11    case may be.

12    (4) Establish, within the limits of this act, the form of  
13    the assessment roll and the order of listing of persons and  
14    property in such assessment roll and in the tax duplicates  
15    prepared from such roll.

16    (5) Review and approve annually the estimates of expenses to  
17    be incurred by the assessor, his staff, or the board incidental  
18    to the implementation of the provisions of this act.

19    (6) Examine and revise the assessments and valuations as  
20    hereinafter provided.

21    Section 302-A. Counsel Duties.--The county solicitor shall  
22    advise the governing body, from time to time, regarding its  
23    powers and duties and the rights of citizens of the county and  
24    concerning the best methods of legal procedure for carrying out  
25    the various provisions of this act, and shall appear for and  
26    represent the governing body with respect to all matters related  
27    to this act and with respect to all decisions or orders from  
28    courts of competent jurisdiction.

29    Section 21. Section 401 of the act, amended June 30, 1969  
30    (P.L.103, No.39), is amended to read:

1       Section 401. Chief Assessor; Appointment[; Compensation].--  
2 In each county there shall be a chief assessor appointed by the  
3 [board] governing body to serve at the pleasure of said [board]  
4 governing body and until his successor is appointed and  
5 qualified. [The chief assessor shall receive compensation either  
6 monthly or semi-monthly, as other county employes are paid, at  
7 such rate as shall be determined by the board.] Any person  
8 appointed as chief assessor or assessor shall meet the  
9 requirements of the act of December 17, 1986 (P.L.1675, No.192),  
10 known as the "Assessors Certification Act."

11       Section 22. Section 402 of the act is amended to read:

12       Section 402. Assistant Assessors and Other Employes;  
13 Appointment[; Compensation].--The [board] governing body shall,  
14 within the appropriation made therefor, appoint such assistant  
15 assessors, clerks and other employes as may be necessary in  
16 carrying out the duties imposed by this act[, who shall receive  
17 such compensation as may be determined by the board].

18       Section 23. Section 403 of the act, amended January 18, 1952  
19 (1951 P.L.2094, No.594), is amended to read:

20       Section 403. Duties of Chief Assessor.--It shall be the duty  
21 of the chief assessor to:

22       (1) [Advise the board in the preparation of the rules and  
23 regulations as provided by this act;] Provide the board and  
24 governing body with all applicable STEB rules and regulations  
25 relating to the standards and procedures of the assessment  
26 process.

27       (2) Prepare or cause to be prepared the uniform permanent  
28 records system and such other maps, plans, surveys and records  
29 as may be deemed necessary to secure a proper and equitable  
30 assessment.

1       (3) Prepare an assessment roll in the form prescribed by the  
2 [board;] governing body.

3       (4) Supervise and direct the activities of the assistant  
4 assessors and other employees, subject to regulations prescribed  
5 by the [board;] governing body.

6       (5) [Keep minutes of the meetings of the board;

7       (6)] Perform all duties imposed upon the chief assessor by  
8 this act.

9       Section 24. Sections 404 and 405 of the act are amended to  
10 read:

11       Section 404. Duties of Assistant Assessors and Other  
12 Employees.--The assistant assessors and other employees shall,  
13 under the supervision of the chief assessor, perform such duties  
14 as may be assigned to them by the chief assessor or by the  
15 [board] governing body.

16       Section 405. Oath of Office.--The chief assessor, before  
17 assuming his office, shall take and subscribe the following oath  
18 or affirmation, which shall be recorded in the minutes of the  
19 [board] governing body:

20       "I ..... do (swear or affirm) that  
21 I will faithfully and to the best of my knowledge and ability  
22 faithfully perform the duties of chief assessor for the county  
23 of .....".

24       Section 25. Section 502 of the act, amended July 17, 1953  
25 (P.L.464, No.113) and June 30, 1969 (P.L.103, No.39), is amended  
26 to read:

27       Section 502. Oath of Assessor.--Before entering on the  
28 duties of his office, each assessor shall take and subscribe the  
29 following oath or affirmation:

30       "I, ....., do hereby (swear or affirm) that I will,

1 as assessor for ..... (ward, borough, town or township),  
2 use my utmost diligence to discover and ascertain and will  
3 report to the chief assessor all persons and property made  
4 taxable by law, in accordance with the law and all rules and  
5 regulations of the [Board of Assessment Appeals] board made  
6 pursuant thereto, and will perform to the best of my ability the  
7 duties imposed upon me by law and keep faith with trust reposed  
8 in me by the citizens of the community I serve."

9 A copy of the oath of assessor, duly attested by an officer  
10 empowered to administer oaths, shall be filed by the assessor  
11 with the [board] governing body. For the purpose of this  
12 section, the chief assessor, the [board] governing body or any  
13 member thereof shall be competent to administer the oath or  
14 affirmation.

15 Section 26. Section 503 of the act is amended to read:

16 Section 503. Vacancies in the Office of Assessor.--Whenever  
17 any assessor shall fail to take and subscribe the oath required,  
18 or to file the same in the office of the [board] governing body  
19 prior to the first day of February succeeding election to the  
20 office of assessor, the office shall be vacant. Where a vacancy  
21 in the office of assessor shall occur by reason of the death,  
22 resignation, disqualification or failure to qualify of the duly  
23 elected assessor, or where the voters fail to elect an assessor,  
24 the [board] governing body shall appoint an assessor to fill  
25 such vacancy for the unexpired term.

26 Section 27. Sections 504 and 506 of the act, amended January  
27 18, 1952 (1951 P.L.2138, No.606), are amended to read:

28 Section 504. Penalty on Assessor for Failure to Perform  
29 Duty.--[(a)] If any assessor knowingly and intentionally omits,  
30 neglects or refuses to comply with any order or warrant issued

1 to him in conformity with law, or neglects or refuses to obey  
2 any valid rule or regulation of the governing body or the board,  
3 or neglects or refuses to secure any information or data  
4 necessary for assessment purposes reasonably and properly  
5 requested by the chief assessor, he shall be guilty of a  
6 misdemeanor in office, and on conviction thereof shall be fined  
7 not more than two hundred dollars, and shall be removed from  
8 office.

9 Section 506. Duties of Assessor.--It shall be the duty of  
10 each assessor to gather and report to the chief assessor all  
11 data and information necessary to assess, rate and value all  
12 subjects or objects of local taxation within the respective  
13 ward, borough, town or township of which he is assessor, whether  
14 for county, city, borough, town, township, school, poor or  
15 institution district purposes in accordance with the law and all  
16 lawful regulations prescribed by the [board] governing body.

17 Section 28. The act is amended by adding a section to read:

18 Section 507. Interpreters.--The governing body may appoint  
19 interpreters to assist an assessor and shall accompany the  
20 assessor in the performance of his duties. Such interpreters  
21 shall, on behalf of such assessor, and under his direction and  
22 control, administer oaths and interrogate a taxable who does not  
23 understand or speak fluent English, concerning name, occupation,  
24 residence and property of said taxable. The number of  
25 interpreters appointed shall be within the discretion of the  
26 governing body, which shall fix the compensation for the office  
27 of interpreter.

28 Section 29. Sections 601 and 602 of the act, amended  
29 December 13, 1982 (P.L.1173, No.270), are amended to read:

30 Section 601. Preparation of Assessment Roll.--Annually, on

1 or before the [first] fifteenth day of [July] June, the chief  
2 assessor shall[, from the returns made by the local assessors,]  
3 prepare and submit to the [board] governing body, in the form  
4 prescribed by the [board] governing body, an assessment roll or  
5 list of persons and property subject to local taxation, together  
6 with the actual value placed upon each person, each parcel or  
7 tract of real property and the personal property of each person  
8 by the assessor, and shall make and have supervision of listing  
9 and valuation of property excluded or exempted from taxation.  
10 The chief assessor shall, at the same time, prepare and submit a  
11 list of all property exempted by law from taxation. The making  
12 of triennial assessments as provided by existing law is hereby  
13 abolished.

14 Section 602. Valuation of Persons and Property.--(a) It  
15 shall be the duty of the chief assessor to rate and value all  
16 subjects and objects of local taxation, whether for county,  
17 township, town, school (except in cities), county institution  
18 district, poor or borough purposes, according to the actual  
19 value thereof, and in the case of subjects and objects of local  
20 taxation other than real property at such rates and prices for  
21 which the same would separately bona fide sell. After there has  
22 been established and completed for the entire county the  
23 permanent system of records consisting of tax maps, property  
24 record cards and property owners' index, as required by section  
25 [three hundred six of the act herein amended] 303-A, real  
26 property located in a county of the third, fourth, fifth, sixth,  
27 seventh or eighth class shall be assessed at a value based upon  
28 an established predetermined ratio[, of which proper notice  
29 shall be given, not exceeding seventy-five per centum (75%)] of  
30 one hundred per centum (100%) of actual value. Such ratio shall

1 be established and determined by the [board of county  
2 commissioners] governing body. In arriving at actual value the  
3 county may utilize the current market value or it may adopt a  
4 base year market value. In arriving at such value, the price at  
5 which any property may actually have been sold either in the  
6 base year or in the current taxable year shall be considered,  
7 but shall not be controlling. Instead, such selling price  
8 estimated or actual shall be subject to revision by increase or  
9 decrease to accomplish equalization with other similar property  
10 within the county. In arriving at the actual value, all three  
11 methods, namely, cost (reproduction or replacement, as  
12 applicable, less depreciation and all forms of obsolescence),  
13 comparable sales and income approaches, must be considered in  
14 conjunction with one another. After the completion of the  
15 permanent system of records for the county, when valuing real  
16 property, the chief assessor shall also take into consideration  
17 the actual value of such property as indicated by the use of the  
18 permanent system of records, cost charts and land values applied  
19 on the basis of zones and districts as well as the general  
20 adherence to the established predetermined ratio.

21 (b) After any county has established and completed, for the  
22 entire county, the permanent system of records consisting of tax  
23 maps, property record cards and property owner's index as  
24 required by section [306] 303-A of this act, and has made its  
25 first county assessment of real property or subsequently makes a  
26 county-wide revision of assessment of real property under that  
27 system and at values based upon an established predetermined  
28 ratio as required by this section or when a county changes its  
29 established predetermined ratio, each political subdivision,  
30 which hereafter for the first time levies its real estate taxes

1 on that first or revised assessment or valuation, shall, for  
2 that first year, reduce its tax rate, if necessary, for the  
3 purpose of having the total amount of taxes levied for that year  
4 against the real properties contained in the duplicate for the  
5 preceding year, equal, in the case of a school district, not  
6 more than [one hundred and ten per centum] one hundred and five  
7 per centum (105%), and in the case of any other taxing district,  
8 not more than one hundred and five per centum of the total  
9 amount it levied on such properties the preceding year,  
10 notwithstanding the increased valuations of such properties  
11 under the new assessment system. For the purpose of determining  
12 the total amount of taxes to be levied for said first year, the  
13 amount to be levied on newly constructed buildings or structures  
14 or on increased valuations based on new improvements made to  
15 existing houses need not be considered. The tax rate shall be  
16 fixed for that year at a figure which will accomplish this  
17 purpose. With the approval of the court of common pleas, upon  
18 good cause shown, any such political subdivision may increase  
19 the tax rate herein prescribed, notwithstanding the provisions  
20 of this subsection. No political subdivision shall levy real  
21 estate taxes on a county-wide revised assessment until it has  
22 been completed for the entire county.

23 (b.1) The county may not engage in the practice of spot  
24 reassessment. If the county does engage in the practice of spot  
25 reassessment, the property owner may appeal the assessment to  
26 the board or to the court as set forth in Article VII. Upon a  
27 finding by the board or an adjudication by the court that the  
28 property owner has been subjected to a spot reassessment, the  
29 property owner shall be entitled to a refund of tax paid  
30 pursuant to the spot reassessment and interest on the tax in



1 accordance with section 806.1 of the act of April 9, 1929  
2 (P.L.343, No.176), known as "The Fiscal Code."

3 (c) Whenever any county makes its first county assessments  
4 for taxation purposes in the entire county from valuations made  
5 with the use of the permanent system of records, consisting of  
6 tax maps, property record cards and property owner's index, as  
7 required by section [306 of the act herein amended] 303-A, and  
8 such assessments or valuations are sufficiently completed so  
9 that, on or before August 1st in the year 1960, notice has been  
10 given in the manner provided by the act herein amended to each  
11 owner of property whose valuation or assessment has been changed  
12 from the valuation or assessment of the previous year, every  
13 taxing body or taxing district in the county which uses county  
14 assessments for taxation purposes shall levy its taxes for that  
15 year on the new assessments and not on the assessments made for  
16 the previous year, and, where necessary, shall amend and revise  
17 any levy previously made for that year in order to comply with  
18 this provision, notwithstanding any other provisions of law  
19 requiring tax levies to be made at certain prescribed times.

20 (d) Whenever any county of the eighth class makes its first  
21 county assessments for taxation purposes in the entire county  
22 from valuations made with the use of the permanent system of  
23 records, consisting of tax maps, property record cards and  
24 property owner's index, as required by section [306 of the act  
25 herein amended] 303-A, and such assessments or valuations are  
26 sufficiently completed so that on or before April 15th in the  
27 year 1960 all appeals of assessments will have been heard as  
28 provided in [section 702.1] Article VII and all decisions  
29 rendered by the board, every taxing body or taxing district in  
30 the county which uses county assessments for taxation purposes

1 may levy its taxes for that year on the new assessments and not  
2 on the assessments made for the previous year and where  
3 necessary may amend and revise any levy previously made for that  
4 year in order to comply with this provision notwithstanding any  
5 other provisions of law requiring tax levies to be made at  
6 certain prescribed times.

7 Section 30. Section 602.1 of the act, amended July 31, 1968  
8 (P.L.1033, No.313), is amended to read:

9 Section 602.1. Changes in Valuation.--The [board may change]  
10 governing body may determine the fair market value upon which to  
11 base the assessed valuation on real property when:

12 (i) a parcel of land is divided and conveyed away in smaller  
13 parcels or parcels of land are combined and conveyed away in a  
14 larger parcel[,]; or

15 (ii) when the economy of the county or any portion thereof  
16 has depreciated or appreciated to such extent that real estate  
17 values generally in that area are affected[, and (iii)], subject  
18 to the restriction that any change made under this authority  
19 must be made as part of a previously approved, written  
20 systematic plan which is specifically designed to reflect the  
21 extraordinary impact that the economy has had on real estate  
22 values in defined areas of the county and which plan addresses  
23 defined areas representing both appreciative and depreciative  
24 effects on real estate values as a result of the economy in  
25 those defined areas, and subject to the additional restriction  
26 that any change not in conformity with the approved plan may be  
27 appealed as a spot assessment as defined in section 102 of the  
28 act of May 22, 1933 (P.L.853, No.155), known as "The General  
29 County Assessment Law"; or

30 (iii) when corrections of mathematical and clerical errors

1 are necessary; or

2 (iv) when improvements are made to real property or existing  
3 improvements are removed from real property or are destroyed.

4 The painting of a building or the normal regular repairs to a  
5 building [aggregating one thousand dollars (\$1000) or less in  
6 value annually] shall not be deemed cause for a change in  
7 valuation.

8 Section 31. Section 602.2 of the act, amended July 31, 1968  
9 (P.L.1034, No.314), is amended to read:

10 Section 602.2. Abstracts of Building Permits and Information  
11 on Improvements to be Furnished [Board] Chief Assessor.--(a)  
12 The office issuing building permits in every political  
13 subdivision of each county shall keep a daily record, separate  
14 and apart from all other records, of every building permit  
15 issued, which shall set forth the following information: the  
16 date of issuance, the names and addresses of the persons owning  
17 and a description sufficient to identify the property for which  
18 the permit was issued, the nature of the improvements and the  
19 amount in dollars in which issued. On or before the first Monday  
20 of each month, such office shall file the daily record in the  
21 office of the [board] chief assessor of the county in which it  
22 is located, together with a certificate of the head of such  
23 office that its contents are correct. Such office may charge and  
24 collect from each person to whom a building permit is issued a  
25 sum of not more than one dollar (\$1.00) which shall be in full  
26 compensation for its services under the provisions of this act.

27 (b) Whenever any person makes improvements other than  
28 painting of or normal regular repairs to a building aggregating  
29 one thousand dollars (\$1000) or less in value annually to any  
30 real property in any political subdivision in the county and he

1 is not required to obtain a building permit therefor by any  
2 political subdivision within thirty days of commencing the  
3 improvements, he shall furnish the following information to the  
4 [board] chief assessor: the name and address of the person  
5 owning and a description sufficient to identify the property  
6 involved, the nature of the improvements made or to be made and  
7 the amount in dollars of the value of the improvements.

8 Any person who wilfully fails to comply with the provisions  
9 of this subsection, or who in furnishing such information  
10 wilfully falsifies the same, shall, upon conviction thereof in a  
11 summary proceeding, be sentenced to pay a fine of not more than  
12 fifty dollars (\$50.00).

13 (c) [At] Except in counties of the third class, at least  
14 once every three months, the [board] chief assessor shall  
15 forward copies of such improvement records to the assessors of  
16 the political subdivision in which such improvements are made or  
17 contemplated. The assessors shall visit the site of the  
18 improvements and secure any information the [board] chief  
19 assessor requests, which may include the description and  
20 measurements, type of construction, degree of completion, cost  
21 and probable value of the improvements.

22 Section 32. Section 602.3 of the act, added September 23,  
23 1961 (P.L.1604, No.678), is amended to read:

24 Section 602.3. Valuation of Mobilehomes or House Trailers.--  
25 [It shall be the duty of the several elected and appointed  
26 assessors of the political subdivisions to] The chief assessor  
27 or local assessors, as the case may be, or their assistants,  
28 shall assess, rate and value all mobilehomes and house trailers  
29 within their [subdivisions] jurisdiction according to the actual  
30 value thereof and prices for which the same would separately

1 bona fide sell. The land upon which such mobilehome or house  
2 trailer is located at the time of assessment shall be valued  
3 separately and shall not include the value of the house trailer  
4 or mobilehome located thereon.

5 Section 33. Section 603 of the act is amended to read:

6 Section 603. Form of Assessment Roll.--The [board] governing  
7 body shall determine the form of the assessment roll and the  
8 order of listing of persons and property in such roll and may  
9 provide for the listing in separate books or on separate pages  
10 of the same book of real property, personal property and persons  
11 subject to taxation. The assessment roll shall in any event  
12 show, for each political subdivision,

13 (a) The name and last known address of each person subject  
14 to taxation;

15 (b) The valuation of each person's occupation;

16 (c) The name of the last known owner of each parcel or tract  
17 of real estate, with his last known address;

18 (d) The location of each parcel or tract of real estate,  
19 with a description of such location sufficient to clearly  
20 identify it, either by reference to a map by adjoinders; or by  
21 metes and bounds from clearly recognizable monuments;

22 (e) The value of each parcel or tract of real property,  
23 showing separately the value of the land and the value of any  
24 improvements thereon;

25 (f) The name and last known address of each person owning  
26 personal property subject to taxation; and

27 (g) The value of personal property of each owner subject to  
28 taxation.

29 Section 34. Section 604 of the act, amended January 18, 1952  
30 (1951 P.L.2138, No.606), is amended to read:

1       Section 604.   Assessment Roll to Be Open for Public  
2   Inspection.--The assessment roll shall be open to public  
3   inspection at the offices [of the board at the county seat]  
4   designated by the governing body, during ordinary business hours  
5   of each business day, from the time of completion and delivery  
6   to the [board] governing body, to and including the first day of  
7   September. Upon receipt of the assessment roll from the chief  
8   assessor, the [board] governing body shall give notice by  
9   publication in at least one and not more than three newspapers  
10   published in the county, that such assessment roll has been  
11   completed and the place and times when such roll will be open  
12   for inspection[, and shall in the same notice state that any  
13   person desiring to appeal from any assessment shall file a  
14   statement in writing, designating the assessment appealed from  
15   with the board on or before the first day of September].

16       Section 35.   Section 605 of the act, amended June 30, 1969  
17   (P.L.103, No.39), is amended to read:

18       Section 605.   Recorder of Deeds to Furnish Record of  
19   Conveyances; Compensation.--It shall be the duty of the recorder  
20   of deeds in each county to keep a daily record, separate and  
21   apart from all other records, of every deed or conveyance of  
22   land in said county entered in his office for recording, which  
23   record shall set forth the following information, to wit: The  
24   date of the deed or conveyance, the names of the grantor and  
25   grantee, the complete post office address of the grantee, the  
26   consideration mentioned in the deed, the location of the  
27   property as to city, borough, ward, town or township, the  
28   acreage of the land conveyed, if mentioned, and if the land  
29   conveyed be a lot or lots on a recorded plan, the number or  
30   numbers by which the same may be designated on the plan, if

1 mentioned in the deed, and it shall be the further duty of the  
2 recorder on or before the first Monday of each month, to file  
3 the aforesaid daily record in the office of the [board] chief  
4 assessor of the proper county, together with his certificate  
5 appended thereto, that such record is correct, and the recorder  
6 of deeds shall charge and collect from the person presenting a  
7 deed of conveyance for record, the sum of fifteen cents when it  
8 contains but one description of land and ten cents for each  
9 additional description therein described, which sum shall be in  
10 full compensation for his services under this act.

11 Section 36. Section 605.1 of the act, added January 18, 1952  
12 (1951 P.L.2138, No.606), is amended to read:

13 Section 605.1. [Grantees of Real Property to Register Deed  
14 with Chief Assessor.--It shall be the duty of] Registration of  
15 Deeds.--Except for deeds recorded in accordance with this act,  
16 every grantee of real property [to] shall register the deed of  
17 conveyance in the assessment office of the [chief assessor for  
18 the] county in which the land or the greater portion of it in  
19 area is situated, within thirty days from the date of  
20 conveyance[, unless such deed shall have been previously  
21 recorded in the office of the Recorder of Deeds].

22 Any person who wilfully fails to comply with the provisions  
23 of this section shall, upon conviction thereof in a summary  
24 proceeding, be sentenced to pay a fine of not less than fifty  
25 dollars (\$50) and not more than one hundred dollars (\$100).

26 Section 37. Section 605.2 of the act, added September 23,  
27 1961 (P.L.1604, No.678), is amended to read:

28 Section 605.2. Report to Assessors of Mobilehomes or House  
29 Trailers.--All mobilehome court operators which shall mean every  
30 person who leases land to two or more persons for the purpose of

1 allowing such persons to locate thereon a mobilehome or house  
2 trailer which is subject to real property taxation shall  
3 maintain a record of all such leases which shall be open for  
4 inspection at all reasonable times by the [tax assessor of the  
5 political subdivision] chief assessor or local assessor, as the  
6 case may be, or an assistant assessor. As part of such record,  
7 the court operator shall note the arrival of each mobilehome or  
8 house trailer, the make or manufacturer thereof, the serial  
9 number, the number of occupants, their names and ages, and their  
10 last prior residence address. Each month the mobilehome court  
11 operator shall send a record to the [tax assessor of the  
12 political subdivision] county assessment office of the arrivals  
13 and departures of mobilehomes or house trailers in his court  
14 during the prior month.

15 Section 38. The act is amended by adding a section to read:

16 Section 605.3. Mobilehome Titles of Ownership; Records.--  
17 Upon written request by the chief assessor, the Department of  
18 Transportation shall provide pertinent information concerning  
19 the transfer of titles to a mobilehome and the sales tax paid  
20 pursuant to the conveyance of a mobilehome.

21 Section 39. Sections 606 and 607 of the act are amended to  
22 read:

23 Section 606. Persons Acquiring Unseated Lands to Furnish  
24 Statement to [Board] Governing Body.--It shall be the duty of  
25 every person hereafter becoming a holder of unseated lands by  
26 gift, grant or other conveyance, to furnish to the [board]  
27 governing body a statement signed by such holder or his, her or  
28 their agent, containing a description of each tract so acquired,  
29 the name of the person or persons to whom the original title  
30 from the Commonwealth passed, and the nature, number and date of



1 such original title, together with the date of the conveyance to  
2 such holder, and the name of the grantor, within one year from  
3 and after such conveyance, and on failure of any holder of  
4 unseated lands to comply with the injunctions of this act, it  
5 shall be the duty of the [board] governing body to assess on  
6 every tract of land respecting which such default shall be made,  
7 when discovered, four times the amount of the tax to which such  
8 tract or tracts of land would have been otherwise liable, and to  
9 enforce the collection thereof in the same manner that taxes due  
10 on unseated lands are or may be assessed and collected:

11 Provided, That nothing in this section shall be construed as  
12 giving greater validity to unexecuted land warrants than they  
13 are now entitled to, nor to the detriment of persons under legal  
14 disabilities, provided such person or persons comply with the  
15 foregoing requisitions within the time or times limited,  
16 respectively, after such disability shall be removed.

17 Section 607. Assessment of Unseated Lands.--All unseated  
18 lands within this Commonwealth held by individuals,  
19 copartnerships, associations or corporations, either by  
20 improvement, warrant, patent or otherwise, shall, for the  
21 purpose of raising county rates and levies, be valued and  
22 assessed in the same manner as other property.

23 Whenever any tax levy is made upon land as unseated, which  
24 the assessors for the same year by error or mistake returned  
25 assessed as seated, while the same ought or might legally have  
26 been assessed as unseated, such levy shall be deemed valid and  
27 regular for all intents and purposes, notwithstanding it differs  
28 from the copy of the duplicate furnished by the assessor. All  
29 records of the [board] governing body charging lands as unseated  
30 with arrears of taxes, shall be evidence of an assessment. No

1 clearing over by mistake shall ever be deemed sufficient to  
2 render land seated.

3 Section 40. Section 608 of the act, amended January 18, 1952  
4 (1951 P.L.2138, No.606), is amended to read:

5 Section 608. Assessment of Lands Divided by County Lines.--  
6 The chief assessor shall on all lands made the assessment in the  
7 county in which the mansion house is situated when county lines  
8 divide a tract of land. Whenever the dividing line between two  
9 counties shall pass through the mansion house of any tract of  
10 land, the owner of the land so divided may choose, as the situs  
11 of assessment, either of the counties by a written notice of his  
12 election to the [commissioners] governing body of both counties.  
13 The assessor of the county so chosen shall assess therein all  
14 the tract of land. In the event that the owner shall refuse or  
15 fail to so choose, then the county in which the larger portion  
16 of the mansion house is situated shall have the right of  
17 assessment.

18 Section 41. Sections 610 and 616 of the act are amended to  
19 read:

20 Section 610. Assessment Where Township Line Passes Through  
21 Mansion House.--Whenever the dividing line between any township  
22 and city or borough, or between any two townships as now or may  
23 be hereafter located, shall pass through the mansion house of  
24 any tract of land, the owner of the land so divided may chose as  
25 the place of residence of its occupants, either of the townships  
26 or the borough by a written notice of his election to the  
27 [commissioners] governing body of the county. A choice once so  
28 made shall be binding on the owner and occupiers of such mansion  
29 house and on future owners thereof. In case of the neglect or  
30 refusal of the owner of such land to make an election as

1 aforesaid, the persons occupying said mansion house shall be  
2 regarded as residing wholly within the township, and the  
3 [elected or appointed assessors of such township] chief assessor  
4 or local assessor, as the case may be, or an assistant assessor  
5 shall, in such case or when he elects to reside in the township,  
6 assess therein such persons and all the tract of land on which  
7 such mansion house is erected.

8 Section 616. Separate Assessment of Coal and Surface.--The  
9 chief assessor or local assessor, as the case may be, or an  
10 assistant assessor shall hereafter assess coal and surface  
11 separately in cases where the life tenant of land has not the  
12 right to operate the coal underlying said surface.

13 Section 42. The act is amended by adding sections to read:

14 Section 616.1. Return of Timberlands.--The chief assessor or  
15 local assessor, as the case may be, or an assistant assessor, in  
16 his return of real estate assessments to the governing body of  
17 the county, shall include, in the return, the timberland in the  
18 county by specifying in separate columns the number of acres  
19 each tract contains of cleared land and of timberland.

20 Section 616.2. Assessment of Auxiliary Forest Reserves.--  
21 Surface land which has been, since the fifth of June, one  
22 thousand nine hundred thirteen, or will be classified and set  
23 apart as auxiliary forest reserves, in accordance with law,  
24 shall, as long as it remains so classified, be rated for tax  
25 assessment purposes at a value of not more than one dollar  
26 (\$1.00) per acre. If the surface land is underlaid with coal,  
27 iron ore or other valuable minerals, oil or gas, these natural  
28 resources shall be separately assessed, and the surface land  
29 shall be assessed as if it had not been set aside as auxiliary  
30 forest reserves.

1     Upon receipt of the assessment returns, the assessment for  
2     lands classified as auxiliary forest reserves shall be reduced  
3     by the governing body, in its records, to not more than one  
4     dollar (\$1.00) per acre, and the assessment returns shall be  
5     preserved, as long as the classification is in accordance with  
6     certificates filed with the governing body by the Department of  
7     Forests and Waters or the Department of Environmental Resources.

8     Section 43. Section 617.1(b) of the act, amended December  
9     15, 1969 (P.L.362, No.158), is amended to read:

10    Section 617.1. Mobilehomes and House Trailers to Be Assessed  
11    in Name of Owner.--\* \* \*

12    (b) Each person in whose name a mobilehome or house trailer  
13    is assessed, rated or valued as provided in this act, shall be  
14    notified in writing by the chief assessor or local assessor, as  
15    the case may be, or an assistant assessor that it shall be  
16    unlawful for any person to remove the mobilehome or house  
17    trailer from the taxing district without first having obtained  
18    removal permits from the local tax collector.

19    \* \* \*

20    Section 44. Section 618 of the act is amended to read:

21    Section 618. Assessment of Personal Property.--Personal  
22    property subject to taxation for county purposes shall be  
23    assessed in the manner provided by existing laws, except that  
24    the [county commissioners] governing body shall fix the date as  
25    of which the valuation of personal property shall be determined,  
26    when and to whom returns of taxable personal property shall be  
27    made, and when appeals from such assessments shall be heard in  
28    the same manner and with like notice and like periods of time as  
29    herein provided for appeals from assessments of real estate. All  
30    such personal property assessments shall be entered on the

1 assessment rolls.

2 Section 45. The heading of Article VII of the act is amended  
3 and the article is amended by adding a subdivision heading to  
4 read:

5 ARTICLE VII

6 [REVISIONS AND APPEALS]

7 REVIEW AND REVISION OF ASSESSMENTS

8 (a) Preliminary Provisions

9 Section 46. Section 701 of the act, amended December 13,  
10 1982 (P.L.1173, No.270), is amended to read:

11 Section 701. [Appeal Notices] Preparation of Assessment  
12 Lists and Notices.--(a) Upon receipt of the assessment roll  
13 from the [assessor] assessment office, or as soon thereafter as  
14 possible, the [board] governing body shall examine and inquire  
15 whether the assessments and valuations have been made in  
16 conformity with the provisions of this act, and shall revise the  
17 same, increasing or decreasing the assessments and valuations as  
18 in their judgment may seem proper, and shall add thereto such  
19 property or subjects of taxation as may have been omitted. The  
20 [board] governing body may revise and decrease the assessment  
21 and valuation of real property the buildings of which are  
22 completely destroyed or razed, taking into account the loss in  
23 value of the property for that part of the assessment year  
24 subsequent to the destruction. The [board] governing body shall,  
25 on or before the [fifteenth] first day of July prepare an  
26 assessment roll or list of persons and property subject to local  
27 taxation, together with the value placed upon each person and  
28 each parcel or tract of real property. The [board] governing  
29 body shall at the same time prepare a list of all property  
30 exempted by law from taxation. It shall cause to be mailed or

1 delivered to each owner of property or person assessed, and  
2 taxing district having an interest therein, the actual value of  
3 whose property or personal assessment has been changed from that  
4 fixed in the preceding assessment roll as corrected after  
5 revision or the value of whose property or personal assessment  
6 has not theretofore been separately fixed, or when the  
7 established predetermined ratio has been changed within the  
8 county, at his last known address, a notice of such change, the  
9 amount of the present assessment, valuation and ratio if the  
10 property or personal assessment was previously separately  
11 assessed and the amount of such new assessment, valuation and  
12 ratio. Said notice shall be mailed within five days from the  
13 date the [board] governing body made such change or added said  
14 property to the roll and shall state that any person aggrieved  
15 by such change or by any assessment, and the said taxing  
16 districts may [appeal to the board for relief by filing with the  
17 board], within [forty] thirty days of the date of such notice,  
18 [a statement in writing of such intention to appeal, designating  
19 the assessment or assessments by which such person is aggrieved,  
20 and the address to which notice of when and where to appear for  
21 hearing of the appeal shall be mailed] seek a review and  
22 revision of the assessment.

23 (a.1) The [board] governing body is authorized to make  
24 additions and revisions to the assessment roll of persons and  
25 property subject to local taxation at any time in the year, so  
26 long as the notice provisions [of this section] are complied  
27 with. All additions and revisions shall be a supplement to the  
28 assessment roll for levy and collection of taxes for the tax  
29 year for which the assessment roll was originally prepared, in  
30 addition to being added to the assessment roll for the following

1 calendar or fiscal tax years.

2 (b) Any person aggrieved by any assessment whether or not  
3 the value thereof shall have been changed since the preceding  
4 annual assessment, or any taxing district having an interest  
5 therein, may [appeal to the board for relief. Any person or such  
6 taxing districts desiring to make an appeal shall], on or before  
7 the first day of [September, file with the board an appeal,  
8 setting 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 when  
12 and where to appear for hearing.] August, seek a review and  
13 revision of the assessment by notifying the county assessment  
14 office in writing pursuant to section 711.

15 (b.1) For the purpose of assessment appeals under this act,  
16 the term "person" shall include, in addition to that provided by  
17 law, a group of two or more persons acting on behalf of a class  
18 of persons similarly situated with regard to the assessment.

19 (c) Notwithstanding any other provisions of this act when  
20 any county proposes to institute a county-wide revision of  
21 assessments upon real property, the following notice  
22 requirements and appeal process shall be followed:

23 (1) All property owners shall be notified by first class  
24 mail at their last known address of the value of the new  
25 assessment and the value of their old assessment.

26 (2) All property owners shall have the right to [appeal]  
27 seek a review and revision of any new assessment value within  
28 thirty days [of] after receipt of notice and each notice shall  
29 so state.

30 (3) The [board] governing body shall mail all notices on or

1 before the first day of July. The chief assessor, board [at its  
2 discretion] or panel of the board may commence with the [hearing  
3 of appeals] informal review procedures thirty days following the  
4 mailing of the initial notices of reassessment.

5 [(4) The board shall notify each person and each taxing  
6 district having an interest therein, who has filed an appeal, of  
7 the time and place of hearing on said appeal by depositing such  
8 notice in the mail addressed to such person at the address  
9 designated in the appeal not later than the twentieth day  
10 preceding the day designated in the notice for such appearance.  
11 Any person or such taxing district who shall fail to appear for  
12 hearing at the time fixed shall be presumed to have abandoned  
13 his appeal unless said hearing date is re-scheduled by the  
14 mutual consent of the property owner and the board.]

15 (5) On or before the fifteenth day of November, the [board]  
16 governing body shall certify to the clerk or secretary of each  
17 political subdivision coming within the scope of this act within  
18 the county, the value of real property, the value of  
19 occupations, and the number of persons subject to personal taxes  
20 appearing in the assessment roll and taxable by the respective  
21 political subdivisions.

22 [(6) All appeals shall be heard and acted upon by the board  
23 by not later than the last day of October.]

24 Section 47. The act is amended by adding sections to read:

25 Section 701.1. Notice for Information by Assessors.--The  
26 chief assessor, for assessment purposes, shall give to an owner  
27 of real property only one notice by United States Postal Service  
28 first class mail, registered mail or certified mail, return  
29 receipt requested, postage prepaid. The notice shall require an  
30 owner of real property to file a property statement. The



1 statement may include records and information pertaining to sale  
2 of ownership interests, partnership interests, stock  
3 transactions and income and expense of rental income-producing  
4 property. The owner of property shall submit a property  
5 statement within forty-five days after the notice of the chief  
6 assessor. The notice shall include a statement that compliance  
7 with the notice is mandatory by law.

8 The term "rental income-producing property," as used in this  
9 section, shall include, but not be limited to, residential  
10 rental realty, apartments, rooming houses, commercial rental  
11 realty, leased industrial realty, leased land, garages, hotels,  
12 motels, inns, bed and breakfast accommodations and similar  
13 rental real estate.

14 Section 701.2. Failure to File a Property Statement after  
15 Notice.--(a) If an owner fails to respond to the notice of the  
16 chief assessor within forty-five days, the chief assessor shall  
17 value the property at the amount the chief assessor, from  
18 information in his possession or available to him, reasonably  
19 determines to be the full and fair value.

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

24 (c) If an owner disputes the valuation made by the chief  
25 assessor, the owner may appeal in accordance with the provisions  
26 of this article. A completed property statement shall be filed  
27 with the appeal in order for the appeal to be considered valid.

28 Section 701.3. Confidentiality.--Information gained by the  
29 chief assessor shall be confidential except for official  
30 purposes, and a person or agent divulging such information shall

be deemed guilty of a misdemeanor, and upon conviction, be sentenced to pay a fine of not more than five hundred dollars (\$500), or to imprisonment for not more than three years, or both, as the court shall determine.

Section 48. Sections 702, 702.1, 703, 703.1, 703.2, 703.3, 704, 705 and 706 of the act are repealed.

Section 49. Article VII of the act is amended by adding subdivisions to read:

(b) Administrative Review

Section 711. Informal Review Process.--(a) A taxpayer or taxing district disputing an assessment, change of assessment or reassessment, including matters relevant to tax-exempt real property, whether or not the value of the assessment has been changed since a preceding assessment, shall have the right to appeal the assessment, change of assessment or reassessment in writing to the assessment office.

(b) A taxpayer or taxing district choosing to appeal an assessment, change of assessment or reassessment shall notify the county assessment office in writing requesting one of the following options of informal review:

(1) Informal meeting between the taxpayer or taxing district and the chief assessor or his designee, for review of the assessment or reassessment in question; or

(2) Informal review between the taxpayer or taxing district and the board or, if designated by the board, a panel thereof.

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

(1) The assessment by which the party is aggrieved.

(2) The address to which the board must mail notice of the

1 hearing.

2 (d) The chief assessor or the board or panel of the board  
3 shall conduct informal review proceedings to insure that all  
4 formal appeals to the board, except appeals under section  
5 701(a.1), are acted upon by the board by the last day of  
6 October.

7 (e) (1) If the option in subsection (b)(1) is selected, the  
8 chief assessor may appoint a designee to act for the chief  
9 assessor; and any reference in this article to an informal  
10 review by the chief assessor shall be deemed to include an  
11 informal review by the designee.

12 (2) If the option in subsection (b)(2) is selected, the  
13 board, in its discretion, shall determine whether the board or a  
14 panel of the board shall conduct the informal review.

15 (f) A taxpayer or taxing district must meet with the chief  
16 assessor or the board or a panel of the board for an informal  
17 review before the taxpayer or taxing district may seek an appeal  
18 under sections 721 through 730 or sections 741 through 749.

19 Section 712. Informal Review by Chief Assessor.--(a) If a  
20 taxpayer or taxing district elects to meet informally with the  
21 chief assessor, the assessor shall, without limitation or  
22 restriction, make available data used to determine the  
23 assessment, disclose the methodology applied during the  
24 assessment process and make available and provide access to any  
25 other information relating to the assessment and the assessment  
26 process. A copy of all information made available, including,  
27 but not limited to, records, reports and data, shall be  
28 furnished by the chief assessor to the taxpayer or taxing  
29 district upon request at the expense of the taxpayer.

30 (b) A taxpayer or taxing district may present to the chief

assessor information and data relevant to the disputed assessment. Witnesses offering any testimony or evidence relative to an aspect of the value of the real estate subject to assessment or reassessment shall be required to disclose, under oath, the specific circumstances under which the witness receives compensation for the testimony or evidence.

(c) Within ten days of meeting informally with a taxpayer or taxing district in accordance with this section, the chief assessor shall render a written determination regarding the assessment in dispute and give the affected taxpayer and taxing districts notice by sending each of them a copy of the written determination by 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 name and addresses of the taxpayer or taxing district 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 involved in the dispute and the assessed values assigned to the property.

(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.

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

6     (f) If the taxpayer or any affected taxing district refuses  
7 to accept the chief assessor's determination by failing to  
8 return the signed determination pursuant to subsection (e), the  
9 chief assessor shall notify the affected taxpayer and taxing  
10 district of the failure to reach agreement on acceptance of the  
11 determination and shall provide them with information relative  
12 to an appeal to the board pursuant to sections 721 through 730.  
13 The chief assessor shall keep a record of the date on which a  
14 notice required by this subsection was mailed.

15     (g) If there is a failure to reach agreement on the  
16 acceptance of a determination after an informal review by the  
17 chief assessor, the taxpayer or taxing districts may file a  
18 formal assessment appeal with the board. A formal appeal to the  
19 board under this subsection must be filed within twenty-one days  
20 of the date on which the notice of the failure to accept the  
21 determination pursuant to subsection (f) was mailed.

22     (h) Failure by the chief assessor to conduct meetings or  
23 mail the required notifications in a timely fashion shall not  
24 preclude the disputing taxpayer or taxing district from pursuing  
25 further appeals under this article.

26     Section 713. Informal Review by Board.--(a) If a taxpayer  
27 or taxing district elects to meet informally with the board or a  
28 panel of the board under section 711(b)(2), the board or panel  
29 shall, without limitation or restriction, make available data  
30 used to determine and review the assessment, disclose the

methodology applied during the assessment and review process,  
and make available and provide access to other information  
relating to the assessment and the assessment review process. A  
copy of the information available under this provision,  
including, but not limited to, records, reports and data, shall  
be furnished by the board or a panel of the board to the  
taxpayer upon request at the expense of the taxpayer.

(b) A taxpayer or taxing district may present to the board  
or a panel of the board information, witnesses and data relevant  
to the disputed assessment and the assessment review process.

(c) Within ten days of meeting informally with a taxpayer or  
taxing district in accordance with this section, the board or  
panel of the board shall render a written determination  
regarding the assessment in dispute and give the affected  
taxpayer and taxing districts notice 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 need not be limited to:

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

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

(3) The property involved in the dispute and the assessed  
values assigned to the property.

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

(5) The date on which the determination was mailed to the

1 taxpayer and taxing district.

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

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

11 (f) If the taxpayer or any affected taxing district refuses  
12 to accept the determination of the board or panel of the board  
13 by failing to return the signed determination pursuant to  
14 subsection (e), the board or panel of the board shall notify the  
15 affected taxpayer and taxing district of the failure to reach  
16 agreement on acceptance of the determination and shall provide  
17 them with information relative to an appeal to either the board  
18 pursuant to sections 721 through 730 or to the court pursuant to  
19 sections 741 through 749. The board or panel of the board shall  
20 keep a record of the date on which a notice required by this  
21 subsection was mailed.

22 (g) If there is a failure to reach agreement on the  
23 acceptance of a determination after an informal review by the  
24 board or panel of the board, the taxpayer or taxing district may  
25 file a formal assessment appeal with the board or, if agreed to  
26 by the taxpayer and each taxing district, to the court of common  
27 pleas. A formal appeal to the board or the court of common pleas  
28 under this section must be filed within twenty-one days of the  
29 date on which the notice of the failure to accept the  
30 determination pursuant to subsection (f) was mailed.

1     (h) Failure by the board to conduct meetings or mail the  
2 required notifications in a timely fashion shall not preclude  
3 the disputing taxpayer or taxing district from pursuing further  
4 appeals under this article.

5     Section 714. Agreement upon Assessment.--Copies of the  
6 written determination approved by the taxpayer and taxing  
7 district and the appeal withdrawal forms signed by the taxpayer  
8 and taxing district shall be maintained by the county assessment  
9 office as evidence of the agreement.

10                     (c) Appeals to Board

11     Section 721. Conformity with Local Agency Law.--The  
12 practice, procedure and judicial review of all appeals filed  
13 with the Board of Assessment Revisions shall conform with all  
14 relevant aspects of Title 2 of the Pennsylvania Consolidated  
15 Statutes (relating to administrative law and procedure).

16     Section 722. Factors in Determinations of the Board.--(a)  
17 In an appeal of an assessment the board shall make the following  
18 determinations:

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

21         (2) The common level ratio published by STEB on or before  
22 the first day of July of the year prior to the tax year being  
23 appealed to the board.

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



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

5 30% (PDR) x 15% = 4.5%

6 30% (PDR) + 4.5% = 34.5%

7 30% (PDR) - 4.5% = 25.5%

8 (c) When a county has effected a countywide revision of the  
9 assessment which was used to develop the common level ratio last  
10 determined by STEB the following applies:

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

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

26 (d) Nothing herein shall prevent any appellant from  
27 appealing a base year valuation without reference to ratio.

28 (e) Persons who have suffered catastrophic losses to their  
29 property shall have the right to appeal before the board within  
30 the remainder of the county fiscal year in which the

1 catastrophic loss occurred, or within six months of the date on  
2 which the catastrophic loss occurred, whichever time period is  
3 longer. The board shall reassess the value of the property in  
4 the following manner: the value of the property before the  
5 catastrophic loss, based on the percentage of the taxable year  
6 for which the property stood at its former value, shall be added  
7 to the value of the property after the catastrophic loss, based  
8 on the percentage of the taxable year for which the property  
9 stood at its reduced value. Property improvements made  
10 subsequent to the catastrophic loss in the same tax year shall  
11 not be included in the reassessment described in this subsection  
12 for that tax year. Any adjustments in assessment under this  
13 subsection:

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

16 (2) upon application by the property owner to the  
17 appropriate taxing districts, shall result in a refund being  
18 paid to the property owner at the time of issuance of the tax  
19 notice for the next succeeding tax year by the respective taxing  
20 districts. A reduction in assessed value for catastrophic loss  
21 due to inclusion or proposed inclusion as residential property  
22 on 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 a  
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 exceed 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 723. Notice and Hearing.--(a) Notice shall be given  
22 to the public, the taxpayer, other taxing districts and any  
23 other person who has made a timely request for notice. Notices  
24 shall be given at the time and in the manner prescribed by the  
25 board. If an appeal has been filed, the board shall notify each  
26 person and the taxing district having an interest in the appeal  
27 of the hearing. Notice shall be effected by mail to the address  
28 of the party as designated in the statement of intention to  
29 appeal or, if there is no designation, as determined by the  
30 board. Notice must be mailed at least fifteen days prior to the

1 date of the hearing.

2 (b) The board shall meet for the hearing of appeals. All  
3 appeals except those brought under section 701(a.1) shall be  
4 acted upon by the last day of October.

5 Section 724. Appearances; Required Disclosures.--(a) The  
6 parties to a hearing before a board shall be the chief assessor  
7 or his designee, the taxpayer, representatives of aggrieved  
8 taxing districts and any other persons or organizations  
9 permitted by the board to appear. The board may require that all  
10 persons who wish to be considered parties enter appearances in  
11 writing on forms provided by the board for that purpose.

12 (b) Witnesses providing testimony at a hearing relative to  
13 any aspect of the value of the real estate which is the subject  
14 of the assessment or reassessment appeal shall be required to  
15 disclose, under oath, the specific circumstances under which the  
16 witness receives compensation from a party to the hearing for  
17 providing the testimony.

18 Section 725. Oaths and Subpoenas.--The chairman of a board  
19 shall have power to administer oaths and to issue subpoenas  
20 compelling the attendance of witnesses and the production of  
21 relevant documents and papers, including witnesses and documents  
22 requested by the parties.

23 Section 726. Representation by Counsel.--The parties to an  
24 appeal may retain private legal counsel and shall be afforded  
25 the opportunity to respond, present evidence and argument and  
26 cross-examine adverse witnesses on all relevant issues.

27 Section 727. Rules of Evidence.--Formal rules of evidence  
28 shall not apply, but irrelevant, immaterial, or unduly  
29 repetitious evidence may be excluded.

30 Section 728. Record of Proceedings.--A board shall keep a

1 stenographic record of the proceedings and a transcript of the  
2 proceedings and copies of graphic or written material received  
3 in evidence shall be made available to a party at reasonable  
4 expense to the party.

5 Section 729. Ex Parte Proceedings.--A board shall not  
6 communicate directly or indirectly with a party or the party's  
7 representative in connection with an issue involved except upon  
8 notice and opportunity for all parties to participate in the  
9 communication. A board shall not consider a communication,  
10 report, staff memorandum or other material unless all parties  
11 are afforded an opportunity to contest the material so  
12 considered. A board shall not inspect the property or its  
13 surroundings after the commencement of hearings with a party or  
14 the party's representative unless all parties are given an  
15 opportunity to be present.

16 Section 730. Decision of the Board; Delivery of Decision and  
17 Appeal.--(a) A board shall render a written decision within  
18 fifteen days after the hearing ends but in no event later than  
19 the last day of October.

20 (b) Each decision shall be accompanied by findings of fact,  
21 conclusions based on the findings, and the reasons for the  
22 conclusions. Reasoning shall contain references to any provision  
23 of law or court decision relied on in reaching the conclusion is  
24 deemed appropriate in light of the facts found.

25 (c) A copy of a final decision shall be delivered to the  
26 taxpayer, the chief assessor, the taxing districts and any other  
27 party that has entered an appearance personally or by mail.

28 (d) A taxpayer or taxing district who disagrees with a final  
29 written decision of the board shall have the right to appeal the  
30 board's decision to the court of common pleas within thirty days

1 after receipt of the decision.

2 (d) Appeals to Courts of Common Pleas

3 Section 741. Proceedings.--An appeal to a court of common  
4 pleas shall be conducted as follows:

5 (1) If the appeal is taken on a decision of a board after a  
6 formal hearing pursuant to sections 721 through 730, the  
7 proceedings on appeal shall be conducted in accordance with 2  
8 Pa.C.S. Ch. 7 Subch. B (relating to judicial review of local  
9 agency action).

10 (2) If the appeal is taken on a determination made after an  
11 informal review by the board or a panel of the board pursuant to  
12 section 713, the proceeding on appeal shall be conducted de novo  
13 in accordance with the Rules of Civil Procedure that would be  
14 applicable if the action was initially commenced in the court of  
15 common pleas.

16 Section 742. Factors in Determinations of the Court.--(a)  
17 In an appeal of an assessment the court shall make the following  
18 determinations:

19 (1) The market value as of the date such appeal was filed  
20 before the board of assessment appeals. In the event subsequent  
21 years have been made a part of the appeal, the court shall  
22 determine the respective market value for each such year.

23 (2) The common level ratio which was applicable in the  
24 original appeal to the boards. In the event subsequent years  
25 have been made a part of the appeal, the court shall determine  
26 the respective common level ratio for each such year published  
27 by STEB on or before the first day of July of the year prior to  
28 the tax year being appealed.

29 (b) The court, after determining the market value of the  
30 property under subsection (a)(1), shall apply the established

predetermined ratio to such value unless the corresponding common level ratio determined under subsection (a)(2) varies by more than fifteen per centum (15%) from the established predetermined ratio, in which case the court shall apply the respective common level ratio to the corresponding market value of the property. As an example, in the case of an established predetermined ratio (PDR) of thirty per centum (30%), the following calculations would be made to determine the permissible ratio variance:

30% (PDR) x 15% = 4.5%

30% (PDR) + 4.5% = 34.5%

30% (PDR) - 4.5% = 25.5%

(c) When a county has effected a countywide revision of the assessment which was used to develop the common level ratio last determined by STEB, the following applies:

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

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

1     (d) An appellant may appeal a base year valuation without  
2 reference to ratio.

3     Section 743. Hearing by Court or Master; Required

4 Disclosures.--(a) (1) The court may proceed as provided for in  
5 this section if an appeal is taken pursuant to section 741(2) on  
6 a decision made after an informal review.

7     (2) The court may proceed as provided for in this section if  
8 an appeal is taken pursuant to section 741(1) on a determination  
9 of a board after a formal hearing if the court:

10     (i) finds that the board failed to keep a full and complete  
11 record of procedures as required by section 728; and

12     (ii) elects not to remand the proceedings to the board for  
13 the purpose of making the record required by section 728.

14     (b) A witness providing testimony before the court or a  
15 master relative to an aspect of the value of the real estate  
16 subject to assessment or reassessment shall be required to  
17 disclose, under oath, the specific circumstances under which the  
18 witness receives compensation from a party to these proceedings  
19 for the testimony.

20     Section 744. Notice of Master's Hearing.--Written notice of  
21 the hearing shall be given to each attorney of record by the  
22 master or, if no attorney has appeared of record for a party,  
23 notice of the hearing shall be given the party by the master.  
24 Notice must be mailed at least fifteen days prior to the date of  
25 the hearing.

26     Section 745. Master's Report.--(a) The master shall file  
27 the record and a transcript of the testimony together with the  
28 report and recommendation within thirty days after the receipt  
29 of the transcript by the master.

30     (b) The master shall immediately send notice of the filing



1 of the report to each party and shall accompany the notice with  
2 a copy of the report and recommendation.

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

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

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

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

17 Section 746. Exceptions to Master's Report.--(a) Within  
18 twenty days after notice of the filing of the master's report  
19 has been mailed, exceptions may be filed by any party to the  
20 report or any part thereof, to rulings on objections to  
21 evidence, to statements or findings of fact, to conclusions of  
22 law, or to any other matters occurring during the hearing. Each  
23 exception shall set forth a separate objection precisely and  
24 without discussion. Matters not covered by exceptions are deemed  
25 waived unless, prior to entry of the final decree, leave is  
26 granted to file exceptions raising those matters.

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

30 (c) If exceptions are filed, the court shall hear argument

1 on the exceptions and enter an appropriate final decree. No  
2 motion for post-trial relief may be filed to the final decree.

3 Section 747. Rules of Court.--The court is hereby authorized  
4 to make and adopt such rules and practices as may be necessary  
5 to carry this act into effect which are consistent with the  
6 Rules of Civil Procedure, and to regulate proceedings before  
7 masters, and to fix their fees.

8 Section 748. Appeals to Supreme or Commonwealth Courts.--The  
9 board, or a taxpayer or taxing district who is party to the  
10 appeal to the court of common pleas, may appeal from the  
11 judgment, order or decree of the court of common pleas in any  
12 matter affecting the assessment. The appeal shall not prevent  
13 the collection of the taxes upon the assessment fixed or allowed  
14 by such judgment, order or decree of the court of common pleas,  
15 but in case the same shall be reduced, then the excess shall be  
16 returned to the taxpayer who paid it.

17 Section 749. Appeals by Taxing Districts.--The corporate  
18 authorities of a county, borough, town, township or school  
19 district which feels aggrieved by an assessment of property or  
20 other subject of taxation for its corporate purposes, shall have  
21 the right to appeal from an assessment in the same manner,  
22 subject to the same procedure and with like effect as if such  
23 appeal were taken by the taxpayer. In addition, they may take an  
24 appeal from a decision of the board or court of common pleas as  
25 though they had been a party to the proceedings before the board  
26 or court, even though they were not a party in fact.

27 (e) Procedures Following Appeals Process

28 Section 761. Correction of Assessment Roll; Preparation of  
29 Duplicates.--(a) When the appeals process has been concluded  
30 and a final determination, decision or court order has been

1 entered in each case, the chief assessor shall make changes in  
2 the assessment roll required by the final determination. When  
3 corrections have been made, the chief assessor shall prepare  
4 three copies of the assessment roll. He shall deliver them, on  
5 or before the fifteenth day of November, with his certificate  
6 that they are a true copy of the original assessment roll, to  
7 the following:

8 (1) One copy to the chief clerk of the governing body.

9 (2) One copy of such portion of the roll as contains the  
10 assessment of persons or property within each school district to  
11 the secretary of the board of school directors of the respective  
12 school district.

13 (3) One copy of such portion of the roll as contains the  
14 assessment of persons or property within each city accepting the  
15 provisions of this act, or borough, town or township, to the  
16 respective city clerk, borough secretary, town clerk or  
17 secretary or township secretary. All copies of the roll shall,  
18 for all purposes, be considered as originals. The copies shall  
19 provide space to the right of each assessment for the entry of  
20 all taxes which may be levied by the respective political  
21 subdivisions. The original assessment roll as corrected after  
22 appeals shall be preserved in the office of the chief assessor,  
23 or of the governing body, and shall be open to public  
24 inspection, subject to regulations the governing body prescribes  
25 for the preservation and safekeeping of such roll.

26 (b) On or before the fifteenth day of November, the chief  
27 assessor shall certify to the clerk or secretary of each  
28 political subdivision which comes within the scope of this act  
29 within the county the following:

30 (1) The value of real property.

1     (2) The value of occupations.

2     (3) The number of persons subject to personal taxes who  
3 appear in the assessment roll and who are taxable by the  
4 respective political subdivisions.

5     Section 762. Notice of Changes Given to Taxing  
6 Authorities.--When the governing body makes a change in the  
7 amount of three hundred dollars (\$300) or more or in the  
8 assessed value of property is finally fixed in the preceding  
9 assessment roll, or fixes valuation or property which has not  
10 theretofore been separately fixed, whether the change or new  
11 valuation is made before or after an appeal has been heard, the  
12 governing body shall give notice of the change or new valuation  
13 to the clerk of the city, if it has accepted the provisions of  
14 this act, in which the assessed property is located, to the  
15 secretary of the school district in which the assessed property  
16 is located, and to the secretary of the borough or township in  
17 which the assessed property is located.

18     Section 763. Duplicates for Political Subdivisions Lying in  
19 More Than One County; Choice of Assessment Ratio.--Where a  
20 political subdivision which uses for taxation purposes the  
21 valuations or assessments prepared by the county under the  
22 provisions of this act shall lie in more than one county, and  
23 the respective counties fix different established predetermined  
24 ratios for their assessment of property, the political  
25 subdivision may levy its taxes on the ratio to actual value used  
26 by any one of such counties, notwithstanding the fact that many  
27 of the properties so taxed are located in a county using a  
28 different ratio.

29     In such cases, the counties whose ratio is rejected in  
30 preparing copies of that portion of their assessment roll which

1 relate to the political subdivisions to which this section  
2 applies, shall set forth the additional information showing the  
3 actual valuations of properties upon which their assessment  
4 ratio is based. This information shall be contained in the  
5 copies certified to the political subdivisions with space to the  
6 right of each valuation for the entry of the assessed valuation  
7 at the established predetermined ratio used by the political  
8 subdivision and for the entry of all taxes which may be levied  
9 thereon.

10 Section 764. Errors in Assessments and Refunds.--If through  
11 mathematical or clerical error, an assessment is made greater  
12 than it should have been, and taxes are paid on such incorrect  
13 assessment, the governing body, upon discovering such error and  
14 correcting the assessment, shall so inform the appropriate  
15 taxing district or districts, which shall make a refund to the  
16 taxpayer or taxpayers for a period not in excess of six years  
17 from the date of application for refund or discovery of such  
18 error by the governing body.

19 Section 765. Payment of Taxes Pending Appeal.--(a) Any  
20 appeal shall not prevent the collection of taxes based on the  
21 assessment complained of, but in case the same shall be reduced,  
22 then the excess shall be returned to the taxpayer or taxpayers  
23 who have paid it. The appellant shall pay the amount of the tax  
24 alleged to be due by reason of the assessment which is being  
25 appealed. Payment in this case shall be made to the tax  
26 collector under a protest, in writing, and when the tax is paid  
27 over to the taxing district, the tax collector shall notify the  
28 taxing district that the payment was made under protest and  
29 shall deliver the written protest to the taxing district.  
30 Whereupon, the taxing district shall be required to segregate

1 twenty-five per centum (25%) of the amount of the tax paid over  
2 and shall deposit the segregated amount in a separate account in  
3 the depository in which the funds of the taxing district are  
4 deposited. The taxing district may not expend any of the  
5 segregated amount unless it first petitions the court, alleging  
6 that the segregated amount is unjustly withheld. Thereupon, the  
7 court shall have power to order the use by the taxing district  
8 of that portion of the segregated amount as shall appear to the  
9 court to be reasonably free from dispute, and the remainder of  
10 the segregated amount shall be held segregated by the taxing  
11 district, pending the final disposition of the appeal. Upon  
12 final disposition of the appeal, the amount found to be due the  
13 appellant as a refund shall be a legal set-off or credit against  
14 future taxes assessed against the appellant by the same taxing  
15 district, and where the taxing district alleges that it is  
16 unable to thus credit all of the refund in one year, the court,  
17 upon application of either party, shall determine over what  
18 period of time the refund shall be made, and shall fix the  
19 amount of refund which shall be credited in any year or years.  
20 This proviso shall be construed to apply to all refunds that are  
21 now due or may hereafter become due as the result of appeals  
22 from assessments that have not been finally determined or  
23 adjusted at the time this act takes effect, regardless whether  
24 there has been a payment of any moneys into court or to the tax  
25 collector under written protest.

26 (b) If a taxpayer has filed an appeal from an assessment, so  
27 long as the appeal is pending before the board or before a court  
28 on appeal from the determination of the board, as provided by  
29 statute, the appeal will also be taken as an appeal by the  
30 taxpayer on the subject property for a valuation for an

1 assessment subsequent to the filing of the appeal with the board  
2 and prior to the determination of the appeal by the board or the  
3 court. The board shall hold its hearings and make its final  
4 determination of the subsequent years in question in the same  
5 manner as for the year or years for which the original appeal  
6 was filed. This provision shall be applicable to all pending  
7 appeals as well as future appeals.

8 Section 50. Section 801 of the act is amended to read:

9 Section 801. The act approved the twenty-second day of May,  
10 one thousand nine hundred thirty-three (Pamphlet Laws, eight  
11 hundred fifty-three), entitled "An act relating to taxation;  
12 designating the subjects, property and persons subject to and  
13 exempt from taxation for all local purposes; providing for and  
14 regulating the assessment and valuation of persons, property and  
15 subjects of taxation for county purposes, and for the use of  
16 those municipal and quasi-municipal corporations which levy  
17 their taxes on county assessments and valuations; amending,  
18 revising and consolidating the law relating thereto; and  
19 repealing existing laws," is hereby repealed, in so far as it  
20 applies to counties of the third, fourth, fifth, sixth, seventh  
21 and eighth classes[, except as to the designation of objects,  
22 property and persons subject to and exempt from taxation for  
23 city and school purposes in cities, and the assessment and  
24 valuation thereof for such purposes].

25 Section 51. This act shall take effect January 1, 1999.