## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL No. 249 suman 

INTRODUCED BY GODSHALL, CALTAGIRONE, CORNELL, HERSHEY, TIGUE, WOJNAROSKI AND YOUNGBLOOD, JANUARY 29, 2001

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 29, 2001

## AN ACT

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

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

Section 1. Section 8 of the act of June 26, 1931 (P.L.1379, No. 348), referred to as the Third Class County Assessment Board Law, is amended by adding a subsection to read:

Section 8. * * *
(h) (1) An attorney-in-fact under a power of attorney signed
by a person who has the right to appeal to the board of

7 be a de novo proceeding.
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assessment appeals may file the appeal for the person and
represent the person in all aspects of the appeal.
    (2) Representation by an attorney-in-fact under paragraph
    (1) shall not be construed as the unauthorized practice of law.
    (3) The appeal of a property assessment decision from the
board of assessment appeals to the court of common pleas shall
be a de novo proceeding.
    Section 2. This act shall take effect immediately.
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