

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2008 Session of
2005

INTRODUCED BY WILT, ARMSTRONG, BENNINGHOFF, BOYD, CALTAGIRONE,
CAPPELLI, CREIGHTON, DENLINGER, FABRIZIO, GINGRICH, KAUFFMAN,
LEH, MUSTIO, REICHLEY, ROHRER, SATHER AND R. STEVENSON,
SEPTEMBER 28, 2005

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 28, 2005

AN ACT

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

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

19 Section 1. Section 18 of the act of June 26, 1931 (P.L.1379,
20 No.348), referred to as the Third Class County Assessment Board
21 Law, amended June 25, 1968 (P.L.258, No.122) and repealed in
22 part June 3, 1971 (P.L.118, No.6), is amended to read:

23 Section 18. The corporate authorities of any borough, town,
24 township, school, institution and poor district, and county, who

1 may feel aggrieved by any assessment of property or subjects of
2 taxation for its corporate purposes, shall have the right to
3 appeal therefrom in entirety or by individual assessments in the
4 same manner, subject to the same procedure, and with like effect
5 as if such appeal were taken by a taxable with respect to his
6 assessment, after filing an appraisal report of a State-licensed
7 appraiser justifying the grounds for appeal, and in addition may
8 take an appeal from any decision of the board or court of common
9 pleas as though it had been a party to the proceedings before
10 such board or court even though it was not such a party in fact.
11 Such authorities may intervene in any appeal by a taxable under
12 section 9 of this act as a matter of right.

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